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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

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

OMB No 1545-0052

2010

For calendar year 2010, or tax year beginning 01-01-2010 , and ending 12-31-2010

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
HELEN AND HARRY SAUL FOUNDATION

A Employer identification number
58-2063931

Number and street (or P O box number if mail is not delivered to street address) Room/suite
2100 FIBER PARK DRIVE

B Telephone number (see page 10 of the instructions)

City or town, state, and ZIP code
DALTON, GA 30720

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)* ▶$ 3,725,016

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

Part I **Analysis of Revenue and Expenses** *(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see page 11 of the instructions))*

			(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1	Contributions, gifts, grants, etc , received (attach schedule)	14,700			
	2	Check ▶ ☐ if the foundation is **not** required to attach Sch B				
	3	Interest on savings and temporary cash investments	18,587	18,587		
	4	Dividends and interest from securities	88,265	88,265		
	5a	Gross rents				
	b	Net rental income or (loss)				
	6a	Net gain or (loss) from sale of assets not on line 10	100,373			
	b	Gross sales price for all assets on line 6a 737,259				
	7	Capital gain net income (from Part IV, line 2)		100,373		
	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) (attach schedule)				
	11	Other income (attach schedule)	-2,278	358		
	12	**Total.** Add lines 1 through 11	219,647	207,583		
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 (attach schedule)	40	20		20
	b	Accounting fees (attach schedule)				
	c	Other professional fees (attach schedule)				
	17	Interest				
	18	Taxes (attach schedule) (see page 14 of the instructions)	1,544	1,544		
	19	Depreciation (attach schedule) and depletion				
	20	Occupancy				
	21	Travel, conferences, and meetings				
	22	Printing and publications				
	23	Other expenses (attach schedule)				
	24	**Total operating and administrative expenses.** Add lines 13 through 23	1,584	1,564		20
	25	Contributions, gifts, grants paid	331,850			331,850
	26	**Total expenses and disbursements.** Add lines 24 and 25	333,434	1,564		331,870
	27	Subtract line 26 from line 12				
	a	**Excess of revenue over expenses and disbursements**	-113,787			
	b	**Net investment income** (if negative, enter -0-)		206,019		
	c	**Adjusted net income** (if negative, enter -0-)				

Part II Balance Sheets

Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)

			Beginning of year (a) Book Value	End of year (b) Book Value	End of year (c) Fair Market Value
Assets	1	Cash—non-interest-bearing	211,742	117,048	117,048
	2	Savings and temporary cash investments			
	3	Accounts receivable ▶			
		Less allowance for doubtful accounts ▶			
	4	Pledges receivable ▶			
		Less allowance for doubtful accounts ▶			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see page 15 of the instructions)			
	7	Other notes and loans receivable (attach schedule) ▶			
		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 (attach schedule)			
	b	Investments—corporate stock (attach schedule)	2,476,074	2,457,223	3,519,761
	c	Investments—corporate bonds (attach schedule)	397	397	384
	11	Investments—land, buildings, and equipment basis ▶			
		Less accumulated depreciation (attach schedule) ▶			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)	91,190	90,948	87,823
	14	Land, buildings, and equipment basis ▶			
		Less accumulated depreciation (attach schedule) ▶			
	15	Other assets (describe ▶)			
	16	**Total assets** (to be completed by all filers—see the instructions Also, see page 1, item I)	2,779,403	2,665,616	3,725,016
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 (attach schedule)			
	22	Other liabilities (describe ▶)			
	23	**Total liabilities** (add lines 17 through 22)		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	3,375,994	2,779,403	
	28	Paid-in or capital surplus, or land, bldg , and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds	-596,591	-113,787	
	30	**Total net assets or fund balances** (see page 17 of the instructions)	2,779,403	2,665,616	
	31	**Total liabilities and net assets/fund balances** (see page 17 of the instructions)	2,779,403	2,665,616	

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	2,779,403
2	Enter amount from Part I, line 27a	2	-113,787
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	2,665,616
5	Decreases not included in line 2 (itemize) ▶	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	2,665,616

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)
1 a	WELLS FARGO	P	2010-07-01	2010-12-31
b	WELLS FARGO	P	2009-01-01	2010-12-31
c	GOLDMAN SACHS HIGH YIELD INSTL CL I	P	2009-01-21	2010-12-07
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	384,902		372,409	12,493
b	52,357		46,295	6,062
c	300,000		218,182	81,818
d				
e				

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

	(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	(l) Gains (Col (h) gain minus col (k), but not less than -0-) **or** Losses (from col (h))
a				12,493
b				6,062
c				81,818
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	100,373
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see pages 13 and 17 of the instructions) If (loss), enter -0- in Part I, line 8	3	12,493

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 page 18 of the instructions before making any entries

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2009	272,131	2,809,557	0 096859
2008	188,182	4,010,473	0 046923
2007	373,642	2,634,257	0 141840
2006	181,048	3,231,295	0 056030
2005	237,361	1,865,888	0 127211

2	**Total** of line 1, column (d)	2	0 468863
3	Average distribution ratio for the 5-year base period—divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	0 093773
4	Enter the net value of noncharitable-use assets for 2010 from Part X, line 5	4	3,723,568
5	Multiply line 4 by line 3	5	349,170
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	2,060
7	Add lines 5 and 6	7	351,230
8	Enter qualifying distributions from Part XII, line 4	8	331,870

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate See the Part VI instructions on page 18

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the 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		1	4,120
c	All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)			
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		2	
3	Add lines 1 and 2		3	4,120
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		4	
5	**Tax based on investment income.** Subtract line 4 from line 3 If zero or less, enter -0-		5	4,120
6	Credits/Payments			
a	2010 estimated tax payments and 2009 overpayment credited to 2010	6a 1,581		
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	1,581
8	Enter any **penalty** for underpayment of estimated tax Check here ☑ if Form 2220 is attached		8	5
9	**Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed** ▶		9	2,544
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** ▶ 0	**Refunded** ▶	11	

Part VII-A Statements Regarding Activities

		Line	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		No
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)?	1b		No
	*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		No
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year **(1)** On the foundation ▶ $ ________ **(2)** On foundation managers ▶ $ ________			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ▶ $ ________			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? *If "Yes," attach a detailed description of the activities.*	2		No
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		No
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		No
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T.*	5		No
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	Yes	
7	Did the foundation have at least $5,000 in assets at any time during the year? *If "Yes," complete Part II, col (c), and Part XV*	7	Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see page 19 of the 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	Yes	
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 on page 27)? *If "Yes," complete Part XIV*	9		No
10	Did any persons become substantial contributors during the tax year? *If "Yes," attach a schedule listing their names and addresses*	10		No

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 page 20 of the instructions)	11		No
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	Yes	

Website address ▶NONE

14 The books are in care of ▶DEBBIE LYNCH Telephone no ▶(706) 529-1900

Located at ▶2100 FIBER PARK DRIVE DALTON GA ZIP+4 ▶30721

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 |

			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		

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. Yes No

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

(1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ 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 20 of the instructions)? | 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 | | |

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 ▶ 20____ , 20____ , 20____ , 20____

b Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer "No" and attach statement—see page 20 of the instructions) | 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

▶ 20____ , 20____ , 20____ , 20____

3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ 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.)* | 3b | | |

4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? | 4a | | No |

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 | | No |

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

			Yes	No
5a	During the year did the foundation pay or incur any amount to			
	(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☑ No			
	(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☑ No			
	(3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☑ No			
	(4) Provide a grant to an organization other than a charitable, etc , organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see page 22 of the instructions) ☐ Yes ☑ No			
	(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☑ No			
b	If any answer is "Yes" to 5a(1)–(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53 4945 or in a current notice regarding disaster assistance (see page 22 of the instructions)?	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? ☐ 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
	If "Yes" to 6b, file Form 8870.			
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☐ No			
b	If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?	7b		

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

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

(a) Name and address	**(b)** Title, and average hours per week devoted to position	**(c)** Compensation **(If not paid, enter -0-)**	**(d)** Contributions to employee benefit plans and deferred compensation	**(e)** Expense account, other allowances
JULIAN D SAUL 8 OCEAN DRIVE JUPITER INLET COLONY TEQUESTA,FL 33469	TRUSTEE 1 00	0	0	0
LINDA S SCHEJOLA 688 CUMBERLAND CIRCLE ATLANTA,GA 30306	TRUSTEE 1 00	0	0	0

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

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

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

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

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

(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 . . . . ▶

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	
2	
3	
4	

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

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1 N/A	
2	
All other program-related investments See page 24 of the instructions	
3	
Total. Add lines 1 through 3 . . . . ▶	

Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see page 24 of the instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes		
a	Average monthly fair market value of securities	1a	3,653,029
b	Average of monthly cash balances	1b	127,243
c	Fair market value of all other assets (see page 24 of the instructions)	1c	0
d	**Total** (add lines 1a, b, and c)	1d	3,780,272
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) 1e		
2	Acquisition indebtedness applicable to line 1 assets	2	
3	Subtract line 2 from line 1d	3	3,780,272
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see page 25 of the instructions)	4	56,704
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4	5	3,723,568
6	**Minimum investment return.** Enter 5% of line 5	6	186,178

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

1	Minimum investment return from Part X, line 6			1	186,178
2a	Tax on investment income for 2010 from Part VI, line 5	2a	4,120		
b	Income tax for 2010 (This does not include the tax from Part VI)	2b			
c	Add lines 2a and 2b			2c	4,120
3	Distributable amount before adjustments Subtract line 2c from line 1			3	182,058
4	Recoveries of amounts treated as qualifying distributions			4	
5	Add lines 3 and 4			5	182,058
6	Deduction from distributable amount (see page 25 of the instructions)			6	
7	**Distributable amount** as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1			7	182,058

Part XII Qualifying Distributions (see page 25 of the instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc , purposes		
a	Expenses, contributions, gifts, etc —total from Part I, column (d), line 26	1a	331,870
b	Program-related investments—total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	**Qualifying distributions.** Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	331,870
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see page 26 of the instructions)	5	
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	331,870

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

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

		(a) Corpus	(b) Years prior to 2009	(c) 2009	(d) 2010
1 Distributable amount for 2010 from Part XI, line 7					182,058
2 Undistributed income, if any, as of the end of 2010					
a Enter amount for 2009 only.					
b Total for prior years 20___ , 20___ , 20___					
3 Excess distributions carryover, if any, to 2010					
a From 2005.	145,384				
b From 2006.	20,669				
c From 2007.	249,001				
d From 2008.					
e From 2009.	133,071				
f **Total** of lines 3a through e.		548,125			
4 Qualifying distributions for 2010 from Part XII, line 4 ▶ $ 331,870					
a Applied to 2009, but not more than line 2a					
b Applied to undistributed income of prior years (Election required—see page 26 of the instructions)					
c Treated as distributions out of corpus (Election required—see page 26 of the instructions). . .					
d Applied to 2010 distributable amount.					182,058
e Remaining amount distributed out of corpus		149,812			
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:**					
a Corpus Add lines 3f, 4c, and 4e Subtract line 5		697,937			
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.					
d Subtract line 6c from line 6b Taxable amount—see page 27 of the instructions . . .					
e Undistributed income for 2009 Subtract line 4a from line 2a Taxable amount—see page 27 of the instructions					
f Undistributed income for 2010 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2011					0
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see page 27 of the instructions)					
8 Excess distributions carryover from 2005 not applied on line 5 or line 7 (see page 27 of the instructions)		145,384			
9 **Excess distributions carryover to 2011.** Subtract lines 7 and 8 from line 6a		552,553			
10 Analysis of line 9					
a Excess from 2006. . . .	20,669				
b Excess from 2007. . . .	249,001				
c Excess from 2008. . . .					
d Excess from 2009. . . .	133,071				
e Excess from 2010. . . .	149,812				

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

1a 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 organization is a private operating foundation described in section ☐ 4942(j)(3) or ☐ 4942(j)(5)

	Tax year	Prior 3 years			(e) Total
	(a) 2010	**(b)** 2009	**(c)** 2008	**(d)** 2007	
2a 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 organization had $5,000 or more in assets at any time during the year—see page 27 of the instructions.)

1 Information Regarding Foundation Managers:

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

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

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

Check here ▶ ☑ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds If the foundation makes gifts, grants, etc (see page 28 of the instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d

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

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

c Any submission deadlines

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

Part XV Supplementary Information (continued)

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
See Additional Data Table				
Total . . . . ▶ **3a**				331,850
b *Approved for future payment*				
Total . . . . ▶ **3b**				

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 (See page 28 of the instructions)
1 Program service revenue	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
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	18,587	
4 Dividends and interest from securities			14	88,265	
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	358	
8 Gain or (loss) from sales of assets other than inventory					100,373
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue a CNL INCOME & GROWTH FUND IV			14	729	
b INLAND LAND APPRECIATION FU			14	-213	
c SUBURBAN PROPANE PARTNERS			14	-3,295	
d HOST HOTELS & RESORTS			14	-210	
e THE ENERGY GROUP			14	353	
12 Subtotal Add columns (b), (d), and (e)				104,574	100,373

13 Total. Add line 12, columns (b), (d), and (e) . . . 13 204,947

(See worksheet in line 13 instructions on page 28 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 organization's exempt purposes (other than by providing funds for such purposes) (See page 28 of the instructions)

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

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

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

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

******	2011-11-04	******
Signature of officer or trustee	Date	Title

Paid Preparer's Use Only

Preparer's Signature	Date	Check if self-employed ☐	PTIN
GEORGE W HILLEGASS	2011-11-14		
Firm's name	GIFFORD HILLEGASS & INGWERSEN LLP	Firm's EIN	
Firm's address	SIX CONCOURSE PARKWAY SUITE 600 ATLANTA, GA 30328	Phone no	(770) 396-1100

efile GRAPHIC print - DO NOT PROCESS	As Filed Data -	DLN: 93491318005191

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 organization	**Employer identification number**
HELEN AND HARRY SAUL FOUNDATION	58-2063931

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 $33\frac{1}{3}$% 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 lin 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
HELEN AND HARRY SAUL FOUNDATION

Employer identification number
58-2063931

Part I **Contributors** (see Instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	JULIAN D SAUL 8 OCEAN DRIVE JUPITER INLET COLONY TEQUESTA, FL 33469	$ 14,700	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)
		$	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
HELEN AND HARRY SAUL FOUNDATION

Employer identification number
58-2063931

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
HELEN AND HARRY SAUL FOUNDATION

Employer identification number
58-2063931

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

Additional Data

Software ID:
Software Version:
EIN: 58-2063931
Name: HELEN AND HARRY SAUL FOUNDATION

Form 990PF Part XV Line 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*				
ACTS SENIOR FOOD PROGRAM 340 PARK AVE SW AIKEN,SC 29801			GENERAL OPERATIONS	100
ALEXANDER THARPE FUND 150 BOBBY DODD WAY ATLANTA,GA 30332			GENERAL OPERATIONS	15,000
ALZHEIMER'S ASSOCIATION 225 N MICHIGAN AVE CHICAGO,IL 60601			GENERAL OPERATIONS	2,200
AMERICAN CANCER SOCIETY 250 WILLIAMS STREET NW ATLANTA,GA 30303			GENERAL OPERATIONS	200
AMERICAN HEART ASSOC 7272 GREENVILLE AVE DALLAS,TX 75321			GENERAL OPERATIONS	100
AMERICAN HUMANE SOCIETY 1400 16TH STREET NW SUITE 360 WASHINGTON,DC 20036			GENERAL OPERATIONS	100
AMERICAN JEWISH DIST COMM 711 3RD AVE 900 NEW YORK,NY 100174039			GENERAL OPERATIONS	5,000
AMERICAN RED CROSS 1955 MONROE DRIVE NE ATLANTA,GA 30324			GENERAL OPERATIONS	5,000
ATLANTA GROUP HOMES 3160 HOWELL MILL RD NW ATLANTA,GA 30327			GENERAL OPERATIONS	500
BLUE MTN PRESERVATION FD PO BOX 547 KUNKLETON,PA 18058			GENERAL OPERATIONS	500
BOBBY DODD COACH OF YEAR PO BOX 15908 CHATTANOOGA,TN 37415			GENERAL OPERATIONS	500
BOBBY JONES SCHOL EMORY 1762 CLIFTON RD SUITE 1400 ATLANTA,GA 30322			GENERAL OPERATIONS	1,000
BOY SCOUTS OF AMERICA 1800 CIRCLE 75 PKY SE ATLANTA,GA 30339			GENERAL OPERATIONS	2,500
BOYS & GIRLS CLUB 1275 PEACHTREE STREET NE ATLANTA,GA 303093506			GENERAL OPERATIONS	10,000
CHATTANOOGA BRAIN INJURY 1 SISKIN PLAZA CHATTANOOGA,TN 37403			GENERAL OPERATIONS	500
Total . . . . ▶ **3a**				331,850

Form 990PF Part XV Line 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*				
CHILDREN'S HEALTH CARE 1600 TULLIE CIRCLE NE ATLANTA, GA 30329			GENERAL OPERATIONS	5,000
CHILDRENS NUTRITION-HAITI PO BOX 3720 CHATTANOOGA, TN 374040720			GENERAL OPERATIONS	500
CJ FOUNDATION FOR SIDS 30 PROSPECT AVENUE HACKENSACK, NJ 07601			GENERAL OPERATIONS	100
CREATIVE ARTS GUILD PO BOX 1485 520 WEST WAUGH STREET DALTON, GA 307221485			GENERAL OPERATIONS	2,000
CULVERHOUSE COLLEGE COMM THE UNIVERSITY OF ALABAMA BOX 870223 TUSCALOOSA, AL 35487			GENERAL OPERATIONS	5,250
CURE PSP 30 E PADONIA ROAD SUITE 201 TIMONIUM, MD 21093			GENERAL OPERATIONS	100
CYSTIC FYBROSIS 6931 ARLINGTON ROAD 2 FL BETHESDA, MD 20814			GENERAL OPERATIONS	100
DALTON ST COLLEGE FOUND 650 COLLEGE DRIVE DALTON, GA 30720			GENERAL OPERATIONS	1,000
DHS LINKSTERS CLUB 8 OCEAN DRIVE JUPITER INLET COLONY TEQUESTA, FL 33469			GENERAL OPERATIONS	100
DISCOVERY LAND CO FOUND 301 N CANON DR STE 328 BEVERLY HILLS, CA 90210			GENERAL OPERATIONS	750
EAST LAKE COMMUN FOUND 2606 ALSTON DRIVE SE ATLANTA, GA 30317			GENERAL OPERATIONS	1,000
EMORY UNIVERSITY 1762 CLIFTON RD SUITE 1400 ATLANTA, GA 30322			GENERAL OPERATIONS	7,000
FLOOR COVERING INDUS FD 2211 E HOWELL AVE ANAHEIM, CA 92806			GENERAL OPERATIONS	5,000
FOUNDATION FIGHTING BLIND 7168 COLUMBIA GATEWAY DR COLUMBIA, MD 21046			GENERAL OPERATIONS	500
FRIENDS OF THE GREENHOUSE PO BOX 983 DALTON, GA 30722			GENERAL OPERATIONS	100
Total . . . . ▶ **3a**				331,850

Form 990PF Part XV Line 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*				
GA STATE GOLF ASSOC 121 VILLAGE PARKWAY BUILDING 3 MARIETTA, GA 30067			GENERAL OPERATIONS	5,000
GA TECH ALUMNI ROLL CALL 190 NORTH AVENUE ATLANTA, GA 30313			GENERAL OPERATIONS	10,000
GA TECH CLUB NW GA 190 NORTH AVENUE ATLANTA, GA 30313			GENERAL OPERATIONS	500
GEORGIA METH PROJECT 3625 CUMBERLAND BLVD SE SUITE 980 ATLANTA, GA 30339			GENERAL OPERATIONS	50,000
GEORGIA TRANSPLANT FD 6600 PEACHTREE DUNWOODY ATLANTA, GA 30328			GENERAL OPERATIONS	500
GPS ANNUAL FUND PO BOX 4736 CHATTANOOGA, TN 37405			GENERAL OPERATIONS	5,000
GRAND TETON MUSIC FEST 4015 LAKE CREEK DR N SUITE 100 WILSON, WY 83014			GENERAL OPERATIONS	1,500
GRAND TETON NAT'L PARK PO BOX 249 MOOSE, WY 83012			GENERAL OPERATIONS	500
GREATER YELLOWSTONE COAL PO BOX 1874 BOXEMAN, MT 59771			GENERAL OPERATIONS	500
HOSPICE OF CHATTANOOGA 4411 OAKWOOD DRIVE CHATTANOOGA, TN 37416			GENERAL OPERATIONS	100
HUNTER MUSEUM AMER ART 10 BLUFF VIEW CHATTANOOGA, TN 37403			GENERAL OPERATIONS	500
JACKSON HOLE CENTER ARTS PO BOX 860 JACKSON, WY 83001			GENERAL OPERATIONS	1,000
JACKSON HOLE COMM CENTER PO BOX 1868 JACKSON, WY 83001			GENERAL OPERATIONS	500
JACKSON HOLE LAND TRUST PO BOX 2897 JACKSON, WY 83001			GENERAL OPERATIONS	2,500
JACKSON HOLE THERAPEUTIC PO BOX 415 TETON VILLAGE, WY 83025			GENERAL OPERATIONS	300
Total . . . . ▶ **3a**				331,850

Form 990PF Part XV Line 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*				
JEWISH ASSOC RESID CARE 3030 NORTHWESTERN HIGHWAY SUITE 100 FARMINGTON HILLS, MI 48334			GENERAL OPERATIONS	1,000
JEWISH COMM FEDERATION 121 STEUART STREET SAN FRANCISCO, CA 94105			GENERAL OPERATIONS	75,000
JR ACHIEVEMENT OF NW GA 411 MITCHELL ST DALTON, GA 30720			GENERAL OPERATIONS	2,000
JUPITER MEDICAL CENTER 1210 S OLD DIXIE HWY JUPITER, FL 33458			GENERAL OPERATIONS	5,000
JUPITER PERFORMING ARTS PO BOX 7167 JUPITER, FL 33468			GENERAL OPERATIONS	100
KINGSWOOD UNITED METHOD 5015 TILLY MILL RD DUNWOODY, GA 30338			GENERAL OPERATIONS	100
LOOPER SPEECH & HEARING 1011 PROFESSIONAL BLVD DALTON, GA 30720			GENERAL OPERATIONS	1,000
LOXAHATCHEE RIVER SOCIETY 500 CAPTAIN ARMOURS WAY JUPITER, FL 33469			GENERAL OPERATIONS	600
MARCH OF DIMES 1275 MAMARONECK AVENUE WHTIE PLAINS, NY 10605			GENERAL OPERATIONS	100
MARCUS AUTISM CENTER 1920 BRIARCLIFF ROAD NE ATLANTA, GA 30329			GENERAL OPERATIONS	3,500
MARCUS HILLEL CENTER 735 GATEWOOD ROAD ATLANTA, GA 30322			GENERAL OPERATIONS	5,000
MARCUS JCC OF ATLANTA 5342 TILLY MILL ROAD DUNWOODY, GA 30338			GENERAL OPERATIONS	100
MCCALLIE SCHOOL 500 DODDS AVENUE CHATTANOOGA, TN 37404			GENERAL OPERATIONS	5,000
MIZPAH CONGREGATION 923 MCCALLIE AVENUE CHATTANOOGA, TN 374032738			GENERAL OPERATIONS	100
MOUNTAIN CREEK ACADEMY 273 HARRIS ST ETON, GA 30724			GENERAL OPERATIONS	100
Total . . . . ▶ **3a**				331,850

Form 990PF Part XV Line 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*				
MOUNTAIN TOP BOYS HOME 65 MOUNTAIN TOP WAY SUGAR VALLEY,GA 30746			GENERAL OPERATIONS	500
MUSCULAR DYSTROPHY ASSOC 3300 EAST SUNRISE DRIVE TUCSON,AZ 85718			GENERAL OPERATIONS	50
NAT'L JEWISH MED RESEARCH 1400 JACKSON STREET DENVER,CO 80206			GENERAL OPERATIONS	500
NAT'L MUS WILDLIFE ARTS PO BOX 6825 JACKSON,WY 83002			GENERAL OPERATIONS	1,000
NATIONAL ADOPTION CENTER 1500 WALNUT STREET SUITE 701 PHILADELPHIA,PA 19102			GENERAL OPERATIONS	500
NATIONAL COMMODORE CLUB 2601 JESS NEELY DRIVE NASHVILLE,TN 37212			GENERAL OPERATIONS	1,000
NEWMAN SPRINGS UNITED M 78 MONANAW AVENUE ROSSVILLE,GA 307413074			GENERAL OPERATIONS	100
NW GA FAMILY CRISIS CENT PO BOX 554 DALTON,GA 307220554			GENERAL OPERATIONS	10,000
NW GA GIRLS HOME PO BOX 2939 ROME,GA 30164			GENERAL OPERATIONS	250
OLD BILL'S FUN RUN PO BOX 574 JACKSON,WY 83001			GENERAL OPERATIONS	1,000
ON JONAS MEM FOUNDATION PO BOX 1008 DALTON,GA 30722			GENERAL OPERATIONS	1,500
ORT AMERICA 75 MAIDEN LN FL 10 NEW YORK,NY 10038			GENERAL OPERATIONS	30,000
POLLY BOYD SCHOL FUND PO BOX 23176 CHATTANOOGA,TN 37422			GENERAL OPERATIONS	500
RAMAH DAROM 70 DAROM LANE CLAYTON,GA 30525			GENERAL OPERATIONS	5,000
ROMAN OPEN CHARITIES PO BOX 672 DALTON,GA 30722			GENERAL OPERATIONS	250
Total . . . . ▶ **3a**				331,850

Form 990PF Part XV Line 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*				
SALVATION ARMY PO BOX 269 ALEXANDRIA,VA 22313			GENERAL OPERATIONS	1,100
SHEPHERD CENTER 2020 PEACHTREE ROAD NW ATLANTA,GA 303091465			GENERAL OPERATIONS	10,000
SISKIN CHILDRENS INSTIT 1101 CARTER STREET CHATTANOOGA,TN 37402			GENERAL OPERATIONS	2,600
ST JOHNS MEDICAL CENTER 1923 S UTICA AVE TULSA,OK 74104			GENERAL OPERATIONS	5,000
STONECREEK CHURCH 2502 S RACE ST URBANA,IL 61801			GENERAL OPERATIONS	100
SUSAN G KOMEN CURE 5005 LBJ FREEWAY DALLAS,TX 75244			GENERAL OPERATIONS	200
TELLUS SCIENCE MUSEUM 100 TELLUS DRIVE CARTERSVILLE,GA 30120			GENERAL OPERATIONS	2,500
TETON RAPTOR CENTER 5450 WEST HIGHWAY 22 WILSON,WY 83014			GENERAL OPERATIONS	1,000
TETON YOUTH & FAMILY SERV PO BOX 2631 JACKSON,WY 83001			GENERAL OPERATIONS	1,000
THE GREEN HOUSE 8 OCEAN DRIVE JUPITER INLET COLONY TEQUESTA,FL 33469			GENERAL OPERATIONS	200
TN GOLF FOUNDATION GOLF HOUSE TENNESSEE FRANKLIN,TN 37069			GENERAL OPERATIONS	500
UNIV AL ALUMNI PO BOX 861928 TUSCALOOSA,AL 35486			GENERAL OPERATIONS	100
US HOLOCAUST MUSEUM 100 RAOUL WALLENBERG PL WASHINGTON,DC 200242126			GENERAL OPERATIONS	500
USGA PO BOX 23733 EUGENE,OR 97402			GENERAL OPERATIONS	1,000
UTC ATHLETICS DEVELOPMENT 615 MCCALLIE AVENUE CHATTANOOGA,TN 37403			GENERAL OPERATIONS	3,500
Total . . . . ▶ **3a**				331,850

Form 990PF Part XV Line 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*				
VANDERBILT HILLEL 2421 VANDERBILT PLACE NASHVILLE, TN 37212			GENERAL OPERATIONS	1,000
VICARS LANDING SCHOLAR 1000 VICARS LANDING WAY PONTE VEDRA, FL 32082			GENERAL OPERATIONS	100
WHITFIELD HEALTHCARE FOUN 1200 MEMORIAL DRIVE DALTON, GA 30720			GENERAL OPERATIONS	100
WILLIAM BREMAN JEWISH HOM 3150 HOWELL MILL ROAD NW ATLANTA, GA 303272108			GENERAL OPERATIONS	100
WINFIELD CITY SCHOOL ALUM 232 PRIVATE COVE WINFIELD, AL 35594			GENERAL OPERATIONS	300
Total . . . . ▶ **3a**				331,850

TY 2010 Compensation Explanation

Name: HELEN AND HARRY SAUL FOUNDATION

EIN: 58-2063931

Person Name	Explanation
JULIAN D SAUL	
LINDA S SCHEJOLA	

TY 2010 Investments Corporate Bonds Schedule

Name: HELEN AND HARRY SAUL FOUNDATION

EIN: 58-2063931

Name of Bond	End of Year Book Value	End of Year Fair Market Value
GOLDMAN SACHS	397	384

TY 2010 Investments Corporate Stock Schedule

Name: HELEN AND HARRY SAUL FOUNDATION

EIN: 58-2063931

Name of Stock	End of Year Book Value	End of Year Fair Market Value
GOLDMAN SACHS	1,926,258	2,962,686
WELLS FARGO	530,965	557,075

TY 2010 Investments - Other Schedule

Name: HELEN AND HARRY SAUL FOUNDATION

EIN: 58-2063931

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
HOST MARRIOT	AT COST	55,105	55,148
CNL INCOME & GROWTH FUND, IV	AT COST	17,793	17,793
INLAND APPRECIATION FUND, II	AT COST	17,035	13,902
ENERGY GROUP PARTNERS	AT COST	1,015	980

TY 2010 Legal Fees Schedule

Name: HELEN AND HARRY SAUL FOUNDATION

EIN: 58-2063931

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
INDIRECT LEGAL FEES	40			

TY 2010 Other Income Schedule

Name: HELEN AND HARRY SAUL FOUNDATION

EIN: 58-2063931

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
WELLS FARGO	323	323	
OTHER INCOME	35	35	
CNL INCOME & GROWTH FUND IV	729		
INLAND LAND APPRECIATION FUND	-213		
SUBURBAN PROPANE PARTNERS	-3,295		
HOST HOTELS & RESORTS	-210		
THE ENERGY GROUP	353		

TY 2010 Taxes Schedule

Name: HELEN AND HARRY SAUL FOUNDATION

EIN: 58-2063931

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
TAX PAID IN 2009	1,000	1,000		
FOREIGN TAX PAID	544	544		