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

2010

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

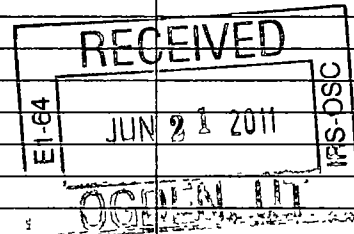
For calendar year 2010, or tax year beginning , and ending

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

Name of foundation EDEN FOUNDATION		A Employer identification number 62-1543809
Number and street (or P O box number if mail is not delivered to street address) 24 SHIMSHON STREET	Room/suite	B Telephone number 972-2-6731750
City or town, state, and ZIP code JERUSALEM, ISRAEL 93501		C If exemption application is pending, 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		D 1. Foreign organizations, check here ☐ 2. Foreign organizations meeting the 85% test, check here and attach computation ☐
I Fair market value of all assets at end of year (from Part II, col (c), line 16) \$ 4,199,991. (Part I, column (d) must be on cash basis)	J Accounting method: ☒ Cash ☐ Accrual ☐ Other (specify)	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 ☐

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)
1 Contributions, gifts, grants, etc., received		9,075.		N/A	
2 Check ☐ if the foundation is not required to attach Sch B					
3 Interest on savings and temporary cash investments		349.	349.		STATEMENT 1
4 Dividends and interest from securities		47,384.	47,384.		STATEMENT 2
5a Gross rents					
b Net rental income or (loss)					
6a Net gain or (loss) from sale of assets not on line 10		259,492.			
b Gross sales price for all assets on line 6a		864,472.			
7 Capital gain net income (from Part IV, line 2)			259,492.		
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					
12 Total. Add lines 1 through 11		316,300.	307,225.		
13 Compensation of officers, directors, trustees, etc		0.	0.		0.
14 Other employee salaries and wages					
15 Pension plans, employee benefits					
16a Legal fees					
b Accounting fees STMT 3		2,128.	2,128.		0.
c Other professional fees					
17 Interest					
18 Taxes STMT 4		4,640.	4,640.		0.
19 Depreciation and depletion					
20 Occupancy					
21 Travel, conferences, and meetings					
22 Printing and publications					
23 Other expenses STMT 5		28,745.	28,745.		0.
24 Total operating and administrative expenses. Add lines 13 through 23		35,513.	35,513.		0.
25 Contributions, gifts, grants paid		353,583.			353,583.
26 Total expenses and disbursements. Add lines 24 and 25		389,096.	35,513.		353,583.
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements		<72,796.>			
b Net investment income (if negative, enter -0-)			271,712.		
c Adjusted net income (if negative, enter -0-)				N/A	

SCANNED JUN 29 2011



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			
	2 Savings and temporary cash investments	126,431.	251,282.	251,282.
	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 6	2,237,637.	2,039,386.	3,948,709.
	c Investments - corporate bonds			
Liabilities	11 Investments - land, buildings, and equipment basis ▶			
	Less: accumulated depreciation ▶			
	12 Investments - mortgage loans			
	13 Investments - other			
	14 Land, buildings, and equipment: basis ▶			
	Less: accumulated depreciation ▶			
	15 Other assets (describe ▶)			
	16 Total assets (to be completed by all filers)	2,364,068.	2,290,668.	4,199,991.
	17 Accounts payable and accrued expenses			
	18 Grants payable			
Net Assets or Fund Balances	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable			
	22 Other liabilities (describe ▶)			
	23 Total liabilities (add lines 17 through 22)	0.	0.	
	Foundations that follow SFAS 117, check here ▶ ☒ and complete lines 24 through 26 and lines 30 and 31.			
	24 Unrestricted	2,364,068.	2,290,668.	
	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			
	28 Paid-in or capital surplus, or land, bldg., and equipment fund			
	29 Retained earnings, accumulated income, endowment, or other funds			
	30 Total net assets or fund balances	2,364,068.	2,290,668.	
	31 Total liabilities and net assets/fund balances	2,364,068.	2,290,668.	

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	2,364,068.
2	Enter amount from Part I, line 27a	2	<72,796.>
3	Other increases not included in line 2 (itemize) ▶	3	0.
4	Add lines 1, 2, and 3	4	2,291,272.
5	Decreases not included in line 2 (itemize) ▶ NET UNREALIZED LOSS	5	604.
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	2,290,668.

Form 990-PF (2010)

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 SCHEDULE ATTACHED	P		
b SEE SCHEDULE ATTACHED	P		
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 132,766.		122,770.	9,996.
b 731,706.		482,210.	249,496.
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(i) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
(i) F.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			9,996.
b			249,496.
c			
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	259,492.
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	560,393.	4,047,671.	.138448
2008	968,272.	5,103,446.	.189729
2007	977,103.	5,885,986.	.166005
2006	523,409.	5,979,700.	.087531
2005	258,574.	5,298,880.	.048798

2 Total of line 1, column (d)	2	.630511
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	.126102
4 Enter the net value of noncharitable-use assets for 2010 from Part X, line 5	4	4,043,544.
5 Multiply line 4 by line 3	5	509,899.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	2,717.
7 Add lines 5 and 6	7	512,616.
8 Enter qualifying distributions from Part XII, line 4	8	353,583.

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		1	5,434.
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b).			
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		2	0.
3 Add lines 1 and 2		3	5,434.
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	5,434.
6 Credits/Payments:			
a 2010 estimated tax payments and 2009 overpayment credited to 2010	6a	2,040.	
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	2,040.	
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	9	3,394.	
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?		X
1b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for definition)? 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		X
1c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. ☐ \$ 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? If "Yes," attach a detailed description of the activities.		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?		X
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col (c), and Part XV	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) ☐ TN		
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	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		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

Form 990-PF (2010)

Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		X
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	
Website address ▶ N/A				
14	The books are in care of ▶ HAROLD D. KATZ	Telephone no. ▶ 773-338-5700		
Located at ▶ 2748 WEST PRATT BLVD, CHICAGO, IL		ZIP+4 ▶ 60645		
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the year	15	N/A	
16	At any time during calendar year 2010, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16	Yes	No
See page 20 of the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country ▶				X

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

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

		Yes	No
1a	During the year did the foundation (either directly or indirectly):		
(1)	Engage in the sale or exchange, or leasing of property with a disqualified person?	☐ 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)? Organizations relying on a current notice regarding disaster assistance check here	N/A	
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2010?	1c	X
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):		
a	At the end of tax year 2010, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2010?	☐ 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	
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	
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

Form 990-PF (2010)

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

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

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

☐ Yes ☒ No

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

☐ Yes ☒ No

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

☐ Yes ☒ No

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

☐ 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

6b

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

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
SEE STATEMENT 7		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

Form 990-PF (2010)

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities	1a	3,873,042.
b	Average of monthly cash balances	1b	232,079.
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	4,105,121.
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	4,105,121.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	61,577.
5	Net value of noncharitable-use assets Subtract line 4 from line 3. Enter here and on Part V, line 4	5	4,043,544.
6	Minimum investment return Enter 5% of line 5	6	202,177.

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	202,177.
2a	Tax on investment income for 2010 from Part VI, line 5	2a	5,434.
b	Income tax for 2010. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	5,434.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	196,743.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	196,743.
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	196,743.

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	353,583.
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	353,583.
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	353,583.

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.

Form 990-PF (2010)

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				196,743.
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	2,385.			
b From 2006	232,748.			
c From 2007	692,536.			
d From 2008	718,774.			
e From 2009	362,023.			
f Total of lines 3a through e	2,008,466.			
4 Qualifying distributions for 2010 from Part XII, line 4: ▶ \$	353,583.			
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				196,743.
e Remaining amount distributed out of corpus	156,840.			
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	2,165,306.			
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	2,385.			
9 Excess distributions carryover to 2011. Subtract lines 7 and 8 from line 6a	2,162,921.			
10 Analysis of line 9:				
a Excess from 2006	232,748.			
b Excess from 2007	692,536.			
c Excess from 2008	718,774.			
d Excess from 2009	362,023.			
e Excess from 2010	156,840.			

Part XV Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment				
Recipient	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
Name and address (home or business)				
a Paid during the year				
SEE STATEMENT 9				
Total			▶ 3a	353,583.
b Approved for future payment				
NONE				
Total			▶ 3b	0.

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.

Enter gross amounts unless otherwise indicated.		Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income
	(a) Business code	(b) Amount	(c) Exclu- sion code	(d) Amount		
1 Program service revenue:						
a _____						
b _____						
c _____						
d _____						
e _____						
f _____						
g Fees and contracts from government agencies						
2 Membership dues and assessments						
3 Interest on savings and temporary cash investments			14	349.		
4 Dividends and interest from securities			14	47,384.		
5 Net rental income or (loss) from real estate:						
a Debt-financed property						
b Not debt-financed property						
6 Net rental income or (loss) from personal property						
7 Other investment income						
8 Gain or (loss) from sales of assets other than inventory			18	259,492.		
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.		307,225.		0.
13 Total. Add line 12, columns (b), (d), and (e)					13	307,225.

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

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

[illegible]

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		X
	(2) Other assets		X
b	Other transactions:		
	(1) Sales of assets to a noncharitable exempt organization		X
	(2) Purchases of assets from a noncharitable exempt organization		X
	(3) Rental of facilities, equipment, or other assets		X
	(4) Reimbursement arrangements		X
	(5) Loans or loan guarantees		X
	(6) Performance of services or membership or fundraising solicitations		X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees		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.		

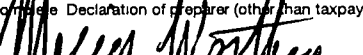
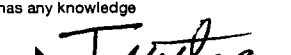
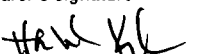
[illegible]

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		5/15/11 Date		 Title
Paid Preparer Use Only	Print/Type preparer's name		Preparer's signature		Date
	HAROLD D. KATZ CPA				5/10/11
	Check ☒ if self-employed		PTIN		
Firm's name ▶ KATZ & MILLER LLP 2748 W. PRATT BLVD.					Firm's EIN ▶
Firm's address ▶ CHICAGO, IL 60645					Phone no. (773) 338-5700

Form **990-PF** (2010)

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

EDEN FOUNDATION

Employer identification number

62-1543809

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☐ 501(c)() (enter number) organization☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation☐ 527 political organization

Form 990-PF

☒ 501(c)(3) exempt private foundation☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation☐ 501(c)(3) taxable private foundationCheck if your organization is covered by the **General Rule** or a **Special Rule**.**Note.** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions**General Rule**

- ☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

- ☐ For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h or (ii) Form 990-EZ, line 1. Complete Parts I and II
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, aggregate contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year. ▶ \$ _____

Caution. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2 of its Form 990, or check the box on line H of its Form 990-EZ, or on line 2 of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2010)

Name of organization

Employer identification number

EDEN FOUNDATION

62-1543809

Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	MICHAEL WERTHAN 312 SOUTH WILSON BLVD NASHVILLE, TN 37205	\$ 1,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)
2	JEREMY WERTHAN 132 CHEEK RD NASHVILLE, TN 37205	\$ 1,075.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)
3	NANCY CLAIRE WERTHAN 1220 MONTEREY AVE BERKLEY, CA 34707	\$ 7,000.	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

Employer identification number

EDEN FOUNDATION

62-1543809

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
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	

Name of organization

Employer identification number

EDEN FOUNDATION**62-1543809**

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
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

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

SOURCE	AMOUNT
GOLDMAN SACHS A/C 003-48459-9	349.
TOTAL TO FORM 990-PF, PART I, LINE 3, COLUMN A	349.

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 2

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	COLUMN (A) AMOUNT
GOLDMAN SACHS A/C 003-48459-9	47,384.	0.	47,384.
TOTAL TO FM 990-PF, PART I, LN 4	47,384.	0.	47,384.

FORM 990-PF ACCOUNTING FEES STATEMENT 3

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING FEES	2,128.	2,128.		0.
TO FORM 990-PF, PG 1, LN 16B	2,128.	2,128.		0.

FORM 990-PF TAXES STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
2009 FEDERAL TAXES	1,244.	1,244.		0.
FOREIGN TAXES	1,356.	1,356.		0.
2010 FEDERAL TAXES	2,040.	2,040.		0.
TO FORM 990-PF, PG 1, LN 18	4,640.	4,640.		0.

FORM 990-PF	OTHER EXPENSES	STATEMENT	5
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
INVESTMENT FEES	28,745.	28,745.		0.
TO FORM 990-PF, PG 1, LN 23	28,745.	28,745.		0.

FORM 990-PF	CORPORATE STOCK	STATEMENT	6
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DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
	2,039,386.	3,948,709.
TOTAL TO FORM 990-PF, PART II, LINE 10B	2,039,386.	3,948,709.

FORM 990-PF	PART VIII - LIST OF OFFICERS, DIRECTORS TRUSTEES AND FOUNDATION MANAGERS	STATEMENT	7
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NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
MORRIS WERTHAN	TRUSTEE			
JERUSALEM, ISRAEL	0.00	0.	0.	0.
LIBBY WERTHAN	TRUSTEE			
JERUSALEM, ISRAEL	0.00	0.	0.	0.
JEREMY WERTHAN	TRUSTEE			
NASHVILLE, TN	0.00	0.	0.	0.
MICHAEL WERTHAN	TRUSTEE			
FRANKLIN, TN	0.00	0.	0.	0.
MELISSA WERTHAN	TRUSTEE			
ALBANY, CA	0.00	0.	0.	0.
NANCY WERTHAN	TRUSTEE			
BERKELEY, CA	0.00	0.	0.	0.
TOTALS INCLUDED ON 990-PF, PAGE 6, PART VIII		0.	0.	0.

FORM 990-PF	PART XV - LINE 1A LIST OF FOUNDATION MANAGERS	STATEMENT	8
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NAME OF MANAGER

MORRIS WERTHAN
 LIBBY WERTHAN
 JEREMY WERTHAN
 MICHAEL WERTHAN
 MELISSA WERTHAN
 NANCY WERTHAN

FORM 990-PF

GRANTS AND CONTRIBUTIONS
PAID DURING THE YEAR

STATEMENT 9

RECIPIENT NAME AND ADDRESS	RECIPIENT RELATIONSHIP AND PURPOSE OF GRANT	RECIPIENT STATUS	AMOUNT
AKIVA SCHOOL	NONE ADVANCEMENT OF EDUCATION	PUBLIC CHARITY	12,500.
OR SIMCHA	NONE SOCIAL BENEFIT PROGRAM	PUBLIC CHARITY	1,000.
AMERICAN FIRENDS OF MATAN	NONE SOCIAL BENEFIT PROGRAM	PUBLIC CHARITY	1,800.
AMERICAN FRIENDS OF AACI	NONE SOCIAL BENEFIT PROGRAM	PUBLIC CHARITY	6,000.
AMERICAN FRIENDS OF ISRAEL MUSEUM	NONE SOCIAL BENEFIT PROGRAM	PUBLIC CHARITY	1,000.
AMERICAN PARDES FOUNDATION	NONE SOCIAL BENEFIT PROGRAM	PUBLIC CHARITY	20,900.
AMERICAN SOCIETY OF YAD VASHEM	NONE SOCIAL BENEFIT PROGRAM	PUBLIC CHARITY	1,000.
BETH AVRAHAM	NONE SOCIAL BENEFIT PROGRAM	PUBLIC CHARITY	2,100.

THE FOUNDATION VALLEY SCHOOL	NONE ADVANCEMENT OF EDUCATION	PUBLIC CHARITY	1,500.
HILLEL FOUNDATION	NONE ADVANCEMENT OF EDUCATION	PUBLIC CHARITY	1,000.
CENTER OF EDUCATION OF THE INFANT DEAF	NONE SOCIAL BENEFIT PROGRAM	PUBLIC CHARITY	500.
CENTRAL FD FOR ISRAEL	NONE SOCIAL BENEFIT PROGRAM	PUBLIC CHARITY	3,800.
CHOCHMAT HALEV	NONE SOCIAL BENEFIT PROGRAM	PUBLIC CHARITY	1,500.
CARE FOR ISRAEL AFIKIM	NONE SOCIAL BENEFIT PROGRAM	PUBLIC CHARITY	1,000.
COUNTRY MUSIC HALL OF FAME	NONE SOCIAL BENEFIT PROGRAM	PUBLIC CHARITY	1,000.
AM FRIENDS OF ALYN HOSPITAL	NONE SOCIAL BENEFIT PROGRAM	PUBLIC CHARITY	1,000.
GROUND SPARK	NONE SOCIAL BENEFIT PROGRAM	PUBLIC CHARITY	1,250.
HARM REDUCTION THERAPY CENTER	NONE SOCIAL BENEFIT PROGRAM	PUBLIC CHARITY	750.

HOUSE TO HOUSE	NONE SOCIAL BENEFIT PROGRAM	PUBLIC CHARITY	30,000.
HONEST REPORTING	NONE SOCIAL BENEFIT PROGRAM	PUBLIC CHARITY	2,000.
JEWISH FEDERATION OF NORTH AMERICA	NONE SOCIAL BENEFIT PROGRAM	PUBLIC CHARITY	5,000.
JEWISH FEDERATION OF NASHVILLE	NONE SOCIAL BENEFIT PROGRAM	PUBLIC CHARITY	131,800.
LEARNING LEADERS	NONE SOCIAL BENEFIT PROGRAM	PUBLIC CHARITY	5,000.
MACHON AHAVAT EMET	NONE SOCIAL BENEFIT PROGRAM	PUBLIC CHARITY	4,000.
MBA	NONE SOCIAL BENEFIT PROGRAM	PUBLIC CHARITY	1,000.
AMERICAN FRIENDS OF ERETZ HEMDAH	NONE SOCIAL BENEFIT PROGRAM	PUBLIC CHARITY	1,800.
NASHVILLE BALLET	NONE SOCIAL BENEFIT PROGRAM	PUBLIC CHARITY	50.
NATIONAL CENTER FOR LESBIAN RIGHTS	NONE SOCIAL BENEFIT PROGRAM	PUBLIC CHARITY	2,000.

NOAM SHABBAT	NONE SOCIAL BENEFIT PROGRAM	PUBLIC CHARITY	1,800.
NORTHWESTERN UNIVERSITY	NONE ADVANCEMENT OF EDUCATION	PUBLIC CHARITY	1,000.
OAKLAND HEBREW DAY SCHOOL	NONE ADVANCEMENT OF EDUCATION	PUBLIC CHARITY	9,583.
OIC	NONE SOCIAL BENEFIT PROGRAM	PUBLIC CHARITY	6,500.
PEF ISRAEL ENDOWMENT FD	NONE SOCIAL BENEFIT PROGRAM	PUBLIC CHARITY	63,500.
PROSPECT SIERRA SCHOOL	NONE ADVANCEMENT OF EDUCATION	PUBLIC CHARITY	8,000.
RSF SOCIAL FINANCE	NONE SOCIAL BENEFIT PROGRAM	PUBLIC CHARITY	500.
SENIOR CITIZENS OF NASHVILLE	NONE SOCIAL BENEFIT PROGRAM	PUBLIC CHARITY	1,100.
SHERITH ISRAEL SYNAGOGUE	NONE ADVANCEMENT OF EDUCATION	PUBLIC CHARITY	5,000.
STEP ONE SCHOOL	NONE ADVANCEMENT OF EDUCATION	PUBLIC CHARITY	250.

EDEN FOUNDATION62-1543809

UNIVERSITY SCHOOL OF NASHVILLE	NONE ADVANCEMENT OF EDUCATION	PUBLIC CHARITY	1,000.
VERMONT WORKS FOR WOMEN	NONE SOCIAL BENEFIT PROGRAM	PUBLIC CHARITY	500.
WAKE FOREST UNIVERSITY	NONE ADVANCEMENT OF EDUCATION	PUBLIC CHARITY	500.
WEST END SYNAGOGUE	NONE ADVANCEMENT OF EDUCATION	PUBLIC CHARITY	11,000.
YALE UNIVERSITY	NONE ADVANCEMENT OF EDUCATION	PUBLIC CHARITY	1,100.
TOTAL TO FORM 990-PF, PART XV, LINE 3A			<u>353,583.</u>

REALIZED GAINS AND LOSSES

Supplemental Information - Consult your Form 1099 for tax reporting purposes

REALIZED GAIN AND LOSS SUMMARY

Net Short Term Gains (Losses)	9,995.86	Net Long Term Gains (Losses)	249,495.41	Net Ordinary Gains (Losses)	0.00
Net Miscellaneous Short Term Gains (Losses)	0.00	Net Miscellaneous Long Term Gains (Losses)	0.00	Net Miscellaneous Ordinary Gains (Losses)	0.00
Net Regulated Futures Contract Short Term Gains (Losses)	0.00	Net Regulated Futures Contract Long Term Gains (Losses)	0.00		
Total Short Term Gains (Losses)	9,995.86	Total Long Term Gains (Losses)	249,495.41	Total Ordinary Gains (Losses)	0.00

SHORT TERM

Description (Product Identifier)	Date Acquired or Sold Short	Date Sold or Covered	Quantity	Sale Proceeds *	Total Accretion (Amortization)	Cost Basis *	Total Gain (Loss)
MSCI INC CMN CLASS A (55354G100)	07/30/2009	03/02/2010	4,000.00	118,014.10	0.00	108,850.00	9,164.10
MSCI INC CMN CLASS A (55354G100)	09/22/2009	03/02/2010	500.00	14,751.76	0.00	13,920.00	831.76
NET SHORT TERM GAINS (LOSSES)				132,765.86	0.00	122,770.00	9,995.86

LONG TERM

Description (Product Identifier)	Date Acquired or Sold Short	Date Sold or Covered	Quantity	Sale Proceeds *	Total Accretion (Amortization)	Cost Basis *	Total Gain (Loss)
WESTERN UNION COMPANY (THE) CMN (959802109)	01/24/2007	02/04/2010	5,000.00	83,434.44	0.00	107,100.00	(23,665.56)
WESTERN UNION COMPANY (THE) CMN (959802109)	10/17/2007	02/23/2010	4,000.00	64,773.18	0.00	77,199.20	(12,426.02)
WESTERN UNION COMPANY (THE) CMN (959802109)	01/24/2007	02/23/2010	1,000.00	16,193.29	0.00	21,420.00	(5,226.71)
EXPRESS SCRIPTS COMMON CMN (302182100)	09/21/2000	05/21/2010	100.00	9,996.83	0.00	820.50	9,176.33
EXPRESS SCRIPTS COMMON CMN (302182100)	11/01/2000	05/21/2010	400.00	39,987.32	0.00	3,274.00	36,713.32
EXPRESS SCRIPTS COMMON CMN (302182100)	11/01/2000	06/24/2010	2,000.00	99,411.91	0.00	8,185.00	91,226.91
C.H. ROBINSON WORLDWIDE INC CMN (12541W209)	04/23/2001	07/27/2010	1,000.00	61,486.46	0.00	12,936.45	48,550.01
PEPSICO INC CMN (713448108)	08/02/2001	07/27/2010	1,290.00	84,248.47	0.00	58,014.52	26,233.95
PEPSICO INC CMN (713448108)	01/31/2003	08/09/2010	2,000.00	132,814.95	0.00	78,796.00	54,018.95
GLOBAL PMTS INC CMN (3794DX102)	06/16/2009	08/13/2010	2,000.00	74,710.13	0.00	76,032.80	(1,322.67)
PEPSICO INC CMN (713448108)	04/03/2003	10/26/2010	1,000.00	64,648.90	0.00	38,432.00	26,216.90
NET LONG TERM GAINS (LOSSES)				731,705.88	0.00	482,210.47	249,495.41

* Basis may have been increased by accruals of market discount and/or original issue discount or decreased by premium amortization. This increase or decrease of basis assumes the investor has elected to include market discount in income currently and/or amortize premium currently. You should consult with your own tax advisor to determine your correct basis.

5 Sale Proceeds may have been adjusted by an option premium due to an option assignment.



Realized and unrealized gains and loss values do not include securities for which cost basis is unavailable. The recognition of any loss reflected herein may be disallowed or deferred by the application of capital loss limitations, wash sale rules or other special tax rules, and you are strongly urged to consult your own outside tax and other advisors about this and all tax-related matters addressed in any way herein. All information regarding the cost basis and acquisition dates of securities that you acquired elsewhere and that were subsequently delivered into your Goldman Sachs account(s) were provided by you and/or a third party and Goldman Sachs makes no representation as to the accuracy and completeness of such information and it should not be relied upon as such. New tax legislation effective 1/1/2011 will govern the manner in which we report tax basis information to you. The information in this statement is not yet determined pursuant to such new legislation.