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## Return of Private Foundation

OMB No 1545-0052

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

2010

Department of the Treasury  
Internal Revenue Service

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

For calendar year 2010, or tax year beginning

, 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 <b>MARC E. LELAND FOUNDATION</b>		A Employer identification number <b>95-4078342</b>
Number and street (or P.O. box number if mail is not delivered to street address) <b>1001 19TH ST NORTH</b>	Room/suite <b>1700</b>	B Telephone number <b>703-351-9000</b>
City or town, state, and ZIP code <b>ARLINGTON, VA 22209</b>		C If exemption application is pending, check here <input type="checkbox"/>
H Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ <b>219,386.</b>	J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____	E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
(Part I, column (d) must be on cash basis)		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>

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	270850.		N/A	
2 Check <input type="checkbox"/> if the foundation is not required to attach Sch. B				
3 Interest on savings and temporary cash investments	22.	22.		Statement 2
4 Dividends and interest from securities	648.	648.		Statement 3
5a Gross rents				
b Net rental income or (loss)				
6a Net gain or (loss) from sale of assets not on line 10	6358.			Statement 1
b Gross sales price for all assets on line 6a	393710.			
7 Capital gain net income (from Part IV, line 2)		191531.		
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	193.	0.		Statement 4
12 Total. Add lines 1 through 11	278071.	192201.		
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	1700.	0.		1700.
c Other professional fees				
17 Interest				
18 Taxes	3286.	51.		3235.
19 Depreciation and depletion				
20 Occupancy				
21 Travel, conferences, and meetings				
22 Printing and publications				
23 Other expenses				
24 Total operating and administrative expenses. Add lines 13 through 23	4986.	51.		4935.
25 Contributions, gifts, grants paid	235909.			235909.
26 Total expenses and disbursements. Add lines 24 and 25	240895.	51.		240844.
27 Subtract line 26 from line 12:				
a Excess of revenue over expenses and disbursements	37176.			
b Net investment income (if negative, enter -0-)		192150.		
c Adjusted net income (if negative, enter -0-)			N/A	

<b>Part II Balance Sheets</b> 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
<b>Assets</b>	1 Cash - non-interest-bearing			
	2 Savings and temporary cash investments	10800.	169241.	169241.
	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 7	155257.	33992.	50145.
	c Investments - corporate bonds			
<b>Liabilities</b>	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)	166057.	203233.	219386.
	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable			
	22 Other liabilities (describe ▶ )			
	23 Total liabilities (add lines 17 through 22)	0.	0.	
<b>Net Assets or Fund Balances</b>	Foundations that follow SFAS 117, check here ▶ <input type="checkbox"/>			
	and complete lines 24 through 26 and lines 30 and 31.			
	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ <input checked="" type="checkbox"/>			
	and complete lines 27 through 31.			
	27 Capital stock, trust principal, or current funds	166057.	203233.	
	28 Paid-in or capital surplus, or land, bldg., and equipment fund	0.	0.	
	29 Retained earnings, accumulated income, endowment, or other funds	0.	0.	
<b>Net Assets or Fund Balances</b>	30 Total net assets or fund balances	166057.	203233.	
	31 Total liabilities and net assets/fund balances	166057.	203233.	

**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	166057.
2 Enter amount from Part I, line 27a	2	37176.
3 Other increases not included in line 2 (itemize) ▶	3	0.
4 Add lines 1, 2, and 3	4	203233.
5 Decreases not included in line 2 (itemize) ▶	5	0.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	203233.

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 1000 SHARES OF SCHLUMBERGER	D	12/30/09	01/13/10
b 1200 SHARES OF AMERICAN MOVIL	D	12/30/09	04/22/10
c 2000 SHARES OF TRANSOCEAN LTD (RIG)	D	12/14/10	12/17/10
d 2000 SHARES OF TRANSOCEAN LTD (RIG)	D	09/16/10	09/21/10
e 4 SHARES OF LODGIAN INC	D	12/31/08	04/21/10

(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 69972.		12562.	57410.
b 60197.		2765.	57432.
c 144763.		93740.	51023.
d 118768.		93060.	25708.
e 10.		52.	-42.

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			57410.
b			57432.
c			51023.
d			25708.
e			-42.

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	191531.
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	91683.	97852.	.936956
2008	234614.	166683.	1.407546
2007	276965.	287004.	.965021
2006	169635.	283531.	.598294
2005	157362.	130508.	1.205765

2 Total of line 1, column (d)	2	5.113582
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	1.022716
4 Enter the net value of noncharitable-use assets for 2010 from Part X, line 5	4	116102.
5 Multiply line 4 by line 3	5	118739.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	1922.
7 Add lines 5 and 6	7	120661.
8 Enter qualifying distributions from Part XII, line 4 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.	8	240844.

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

1a Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary-see instructions)		1	1922.
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b		2	0.
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b).		3	1922.
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		4	0.
3 Add lines 1 and 2		5	1922.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		6a	1952.
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		6b	
6 Credits/Payments:		6c	
a 2010 estimated tax payments and 2009 overpayment credited to 2010		6d	
b Exempt foreign organizations - tax withheld at source		7	1952.
c Tax paid with application for extension of time to file (Form 8868)		8	
d Backup withholding erroneously withheld		9	
7 Total credits and payments. Add lines 6a through 6d		10	30.
8 Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached		11	0.
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed			
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid			
11 Enter the amount of line 10 to be: Credited to 2011 estimated tax <b>30.</b> Refunded <b>30.</b>			

**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
b 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
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. <b>\$ 0.</b> (2) On foundation managers. <b>\$ 0.</b>		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. <b>\$ 0.</b>		
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) <b>CA</b>		
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 <b>N/A</b>				
14	The books are in care of <b>MARC E. LELAND</b>	Telephone no.	<b>703-351-9000</b>	
	Located at <b>1001 19TH STREET, STE 1700, ARLINGTON, VA</b>	ZIP+4	<b>22209</b>	
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	<b>N/A</b>	
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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
b If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 22 of the instructions)?	<b>N/A</b>	1b
Organizations relying on a current notice regarding disaster assistance check here	<input type="checkbox"/>	
c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2010?		1c
		X
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):		
a At the end of tax year 2010, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2010?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
If "Yes," list the years		
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.)	<b>N/A</b>	2b
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here.		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
b If "Yes," did it have excess business holdings in 2010 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2010.)	<b>N/A</b>	3b
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		4a
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

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

6b

X

If "Yes" to 6b, file Form 8870

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?

☐ Yes ☒ No

b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?

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
MARC E. LELAND 1001 19TH STREET, #1700 ARLINGTON, VA	DIRECTOR/CEO 0.00	0.	0.	0.
NATASHA LELAND 1001 19TH STREET, #1700 ARLINGTON, VA	DIRECTOR/CFO 0.00	0.	0.	0.
OLIVIA LELAND 1001 19TH STREET, #1700 ARLINGTON, VA	DIRECTOR/SECRETARY 0.00	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 IX** 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	65258.
b Average of monthly cash balances	1b	52612.
c Fair market value of all other assets	1c	
d Total (add lines 1a, b, and c)	1d	117870.
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	117870.
4 Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	1768.
5 Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	116102.
6 Minimum investment return. Enter 5% of line 5	6	5805.

**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	5805.
2a Tax on investment income for 2010 from Part VI, line 5	2a	1922.
b Income tax for 2010. (This does not include the tax from Part VI.)	2b	
c Add lines 2a and 2b	2c	1922.
3 Distributable amount before adjustments. Subtract line 2c from line 1	3	3883.
4 Recoveries of amounts treated as qualifying distributions	4	0.
5 Add lines 3 and 4	5	3883.
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	3883.

**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	240844.
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	240844.
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	1922.
6 Adjusted qualifying distributions. Subtract line 5 from line 4	6	238922.

**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				3883.
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	152931.			
b From 2006	159468.			
c From 2007	266807.			
d From 2008	228196.			
e From 2009	88741.			
f Total of lines 3a through e	896143.			
4 Qualifying distributions for 2010 from Part XII, line 4: ▶ \$	240844.			
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				3883.
e Remaining amount distributed out of corpus	236961.			
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	1133104.			
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	152931.			
9 Excess distributions carryover to 2011. Subtract lines 7 and 8 from line 6a	980173.			
10 Analysis of line 9:				
a Excess from 2006	159468.			
b Excess from 2007	266807.			
c Excess from 2008	228196.			
d Excess from 2009	88741.			
e Excess from 2010	236961.			



**Part XV** **Supplementary Information** (continued)

<b>3 Grants and Contributions Paid During the Year or Approved for Future Payment</b>				
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)				
<b>a</b> <i>Paid during the year</i>				
See Statement 8				
<b>Total</b>			<b>3a</b>	<b>235909.</b>
<b>b</b> <i>Approved for future payment</i>				
None				
<b>Total</b>			<b>3b</b>	<b>0.</b>





**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

MARC E. LELAND FOUNDATION

Employer identification number

95-4078342

Organization type (check one).

Filers of:

Section:

Form 990 or 990-EZ

☐

501(c)( ) (enter number) organization

☐4947(a)(1) nonexempt charitable trust **not** treated as a private foundation☐

527 political organization

Form 990-PF

☒

501(c)(3) exempt private foundation

☐

4947(a)(1) nonexempt charitable trust treated as a private foundation

☐

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.**Note.** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.**General Rule**☒

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

**Special Rules**☐

For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h or (ii) Form 990-EZ, line 1. Complete Parts I and II.

☐For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, aggregate contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.☐For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year ▶ \$ \_\_\_\_\_**Caution.** An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2 of its Form 990, or check the box on line H of its Form 990-EZ, or on line 2 of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF)

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

MARC E. LELAND FOUNDATION

95-4078342

**Part I Contributors** (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	MARC E. LELAND 1701 N. KENT STREET, #704 ARLINGTON, VA 22209	\$ 119400.	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II if there is a noncash contribution.)
2	MARC E. LELAND 1701 N. KENT STREET, #704 ARLINGTON, VA 22209	\$ 146450.	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II if there is a noncash contribution.)
3	MARC E. LELAND 1701 N. KENT STREET, #704 ARLINGTON, VA 22209	\$ 5000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
4		\$	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)



Name of organization

Employer identification number

MARC E. LELAND FOUNDATION

95-4078342

**Part II Noncash Property** (see instructions)

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
1	2000 SHS OF TRANSOCEAN LTD.	\$ 119400.	09/16/10
2	2000 SHS OF TRANSOCEAN LTD.	\$ 146450.	12/14/10
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	

Name of organization

Employer identification number

MARC E. LELAND FOUNDATION

95-4078342

**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                      Gain or (Loss) from Sale of Assets                      Statement    1

(a) Description of Property	(b) Gross Sales Price	(c) Value at Time of Acq.	(d) Expense of Sale	(e) Deprec.	(f) Gain or Loss
1000 SHARES OF SCHLUMBERGER	69972.	65140.	0.	0.	4832.

(a) Description of Property	(b) Gross Sales Price	(c) Value at Time of Acq.	(d) Expense of Sale	(e) Deprec.	(f) Gain or Loss
1200 SHARES OF AMERICAN MOVIL	60197.	56310.	0.	0.	3887.

(a) Description of Property	(b) Gross Sales Price	(c) Value at Time of Acq.	(d) Expense of Sale	(e) Deprec.	(f) Gain or Loss
2000 SHARES OF TRANSOCEAN LTD (RIG)	144763.	146450.	0.	0.	-1687.

(a) Description of Property	Manner Acquired	Date Acquired	Date Sold
2000 SHARES OF TRANSOCEAN LTD (RIG)	Donated	09/16/10	09/21/10

  

(b) Gross Sales Price	(c) Value at Time of Acq.	(d) Expense of Sale	(e) Deprec.	(f) Gain or Loss
118768.	119400.	0.	0.	-632.

(a) Description of Property	Manner Acquired	Date Acquired	Date Sold
4 SHARES OF LODGIAN INC	Donated	12/31/08	04/21/10

  

(b) Gross Sales Price	(c) Value at Time of Acq.	(d) Expense of Sale	(e) Deprec.	(f) Gain or Loss
10.	52.	0.	0.	-42.

Capital Gains Dividends from Part IV 0.

Total to Form 990-PF, Part I, line 6a 6358.

Form 990-PF Interest on Savings and Temporary Cash Investments Statement 2

Source	Amount
J.P. MORGAN	0.
NORTHERN TRUST	22.
Total to Form 990-PF, Part I, line 3, Column A	22.

Form 990-PF Dividends and Interest from Securities Statement 3

Source	Gross Amount	Capital Gains Dividends	Column (A) Amount
J.P.MORGAN	638.	0.	638.
NORTHERN TRUST	10.	0.	10.
Total to Fm 990-PF, Part I, ln 4	648.	0.	648.

Form 990-PF	Other Income		Statement	4
Description	(a) Revenue Per Books	(b) Net Invest- ment Income	(c) Adjusted Net Income	
PRIOR YEAR TAX REFUND	193.	0.		
Total to Form 990-PF, Part I, line 11	193.	0.		

Form 990-PF	Accounting Fees		Statement	5
Description	(a) Expenses Per Books	(b) Net Invest- ment Income	(c) Adjusted Net Income	(d) Charitable Purposes
ACCOUNTING FEES	1700.	0.		1700.
To Form 990-PF, Pg 1, ln 16b	1700.	0.		1700.

Form 990-PF	Taxes		Statement	6
Description	(a) Expenses Per Books	(b) Net Invest- ment Income	(c) Adjusted Net Income	(d) Charitable Purposes
CA FILING FEE	10.	0.		10.
DEPT OF JUSTICE	50.	0.		50.
FOREIGN TAX WITHHELD	51.	51.		0.
FEDERAL EXCISE TAX 2009	1223.	0.		1223.
FEDERAL EXCISE TAX 2010	1952.	0.		1952.
To Form 990-PF, Pg 1, ln 18	3286.	51.		3235.

Form 990-PF

Corporate Stock

Statement 7

Description	Book Value	Fair Market Value
800 SHARES OF HUMAN GENOME SCIENCES INC.	7500.	19112.
4 SHS OF LOGIAN INC	0.	0.
49 WTS LODGIAN INC	2.	0.
15 SHS PHH CORP	428.	347.
60 SHS WYNDHAM WORLDWIDE CORP	2071.	1798.
974 SHS OF UNITED BUSINESS MEDIA LTD UK	7153.	10509.
1000 SHS OF SCHLUMBERGER	0.	0.
2412 SHS OF EUROPEAN EQUITY FD	16838.	18379.
1200 SHS OF AMERICAN MOVIL	0.	0.
Total to Form 990-PF, Part II, line 10b	33992.	50145.

Form 990-PF

Grants and Contributions  
Paid During the Year

Statement 8

Recipient Name and Address	Recipient Relationship and Purpose of Grant	Recipient Status	Amount
AFPSE 149 EAST 63RD STREET NEW YORK, NY 10065	UNRESTRICTED		1500.
AMERICAN ASSOC. ROYAL ACADEMY 555 MADISON AVENUE, SUITE 1300 NEW YORK, NY 10022	UNRESTRICTED		1000.
AMERICAN FRIENDS OF ISRAEL 500 FIFTH AVENUE, SUITE 2540 NEW YORK, NY 10110	UNRESTRICTED		3500.
AMERICAN HIMALAYAN FOUNDATION 909 MONTGOMERY STREET, SUITE 400 SAN FRANCISCO, CA 94133	UNRESTRICTED		1000.
AMERICAN JEWISH COMMITTEE 1201 PENNSYLVANIA AVE.NW WASHINGTON, DC 20004	UNRESTRICTED		26000.
AMERICANS FOR OXFORD, INC. 500 FIFTH AVENUE, 32ND FLOOR NEW YORK, NY 10110	UNRESTRICTED		1000.
ATLANTIC PARTNERSHIP 1101 15TH STREET, NW - 11TH FLOOR WASHINGTON, DC 20005	UNRESTRICTED		1000.
CENTER FOR KHMER STUDIES 149 EAST 63RD STREET NEW YORK, NY 10065	UNRESTRICTED		1000.

MARC E. LELAND FOUNDATION

95-4078342

CHATHAM HOUSE FOUNDATION 10 ST.JAMES'S SQUARE LONDON, ENGLAND, UNITED KINGDOM SW1Y4LE	UNRESTRICTED	8000.
CHIARI SYRINGOMYELIA FOUNDATION 29 CREST LOOP STATEN ISLAND, NY 10312	UNRESTRICTED	500.
CHILDREN'S LAW CENTER 616 H STREET, NW, SUITE 300 WASHINGTON, DC 20001	UNRESTRICTED	100.
DC JEWISH COMMUNITY CENTER 1529 16TH STREET NW WASHINGTON, DC 20036	UNRESTRICTED	7625.
EPISCOPAL DIOCESE GPO BOX NO. 7020 ST. THOMAS, VI 00801	UNRESTRICTED	100.
ESTHER COOPERSMITH SCHOLAR 650 NORTH LAKE STREET MADISON, WI 53706-1476	UNRESTRICTED	100.
FOUNDATION FOR ART PRESERVATION 17251 STREET NW, SUITE 300 WASHINGTON, DC 20006	UNRESTRICTED	10000.
GAN NOE PRESCHOOL 3771 CESAR CHAVEZ SAN FRANCISCO, CA 94110	UNRESTRICTED	300.
GEORGETOWN UNIV MEDICAL CENTER 3300 WHITEHAVEN STREET, NW, SUITE 4000 WASHINGTON, DC 20057	UNRESTRICTED	250.
INT'L CENTER FOR RESEARCH ON WOMEN 1120 20TH STREET, NW, SUITE 500 NORTH WASHINGTON, DC 20036	UNRESTRICTED	5000.



MARC E. LELAND FOUNDATION

95-4078342

INT'L COUNCIL OF MOMA 11 WEST 53RD STREET NEW YORK, NY 10019-5498	UNRESTRICTED	16000.
JOHNS HOPKINS - SAIS 1740 MASSACHUSETTS AVE., NW WASHINGTON, DC 20036	UNRESTRICTED	5000.
MANHATTAN THEATRE CLUB 311 WEST 43RD STREET, 8TH FLOOR NEW YORK, NY 10036	UNRESTRICTED	1000.
MPD FOUNDATION 180 NORTH MICHIGAN AVENUE, SUITE 1870 CHICAGO, IL 60601	UNRESTRICTED	1000.
MUSEUM OF MODERN ART 11 WEST 53RD STREET NEW YORK, NY 10019	UNRESTRICTED	1000.
NATIONAL GALLERY OF ART 2000B SOUTH CLUB DRIVE LANDOVER, MD 20785	UNRESTRICTED	2500.
PHILIPS COLLECTION 1600 21ST STREET, NW WASHINGTON, DC 20009-1090	UNRESTRICTED	5000.
RICHARD HALPERIN MEMORIAL P.O. BOX 362 HARRISON, NY 10528	UNRESTRICTED	500.
SF BAY AREA COUNCIL 30 16TH AVENUE SAN FRANCISCO, CA 94118-1015	UNRESTRICTED	500.
SHAKESPEARE THEATRE 516 EIGHTH STREET, SE WASHINGTON, DC 20003-2834	UNRESTRICTED	20100.

MARC E. LELAND FOUNDATION

95-4078342

US INSTITUTE OF PEACE  
1200 17TH STREET, NW, SUITE 200 UNRESTRICTED  
WASHINGTON, DC 20036

33334.

WARM HEART WORLDWIDE, INC  
434 CEDAR AVENUE HIGHLAND PARK, UNRESTRICTED  
NJ 08904

1000.

WASHINGTON NATIONAL OPERA  
2600 VIRGINIA AVENUE, SUITE 104 UNRESTRICTED  
WASHINGTON, DC 20077-6065

51000.

YOUTH ORCHESTRA OF AMERICA  
1001 19TH STREET NORTH, 16TH UNRESTRICTED  
FLOOR ARLINGTON, VA 22209

30000.

Total to Form 990-PF, Part XV, line 3a

235909.

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** and check this box ☒ **X**

**Note.** Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1).

<b>Part II</b>	<b>Additional (Not Automatic) 3-Month Extension of Time.</b> Only file the original (no copies needed).	
<b>Type or print</b>  File by the extended due date for filing your return. See instructions	Name of exempt organization	Employer identification number
	MARC E. LELAND FOUNDATION	95-4078342
	Number, street, and room or suite no. If a P.O. box, see instructions 1001 19TH ST NORTH, No. 1700	
	City, town or post office, state, and ZIP code For a foreign address, see instructions ARLINGTON, VA 22209	

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

0 4

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

**STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.**

MARC E. LELAND

- The books are in the care of ☒ 1001 19TH STREET, STE 1700, ARLINGTON, VA - 22209

Telephone No ☒ 703-351-9000

FAX No ☐

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

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

4 I request an additional 3-month extension of time until November 15, 2011

5 For calendar year 2010, or other tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_

6 If the tax year entered in line 5 is for less than 12 months, check reason. ☐ Initial return ☐ Final return

☐ Change in accounting period

7 State in detail why you need the extension

**THE INFORMATION REQUIRED TO FILE A COMPLETE TAX RETURN IS NOT AVAILABLE AT THIS TIME.**

<b>8a</b> If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>8a</b>	\$	0.
<b>b</b> If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	<b>8b</b>	\$	0.
<b>c</b> <b>Balance due.</b> Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions	<b>8c</b>	\$	0.

### Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature ☐

Title ☐

Date ☐

Form 8868 (Rev. 1-2011)