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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 03-01-2010 , and ending 02-28-2011

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
STANLEY AND JUDITH FRANKEL FAMILY FOUNDATION

A Employer identification number
38-3531285

Number and street (or P O box number if mail is not delivered to street address) | Room/suite
2301 WEST BIG BEAVER ROAD SUITE 900

B Telephone number (see page 10 of the instructions)
(248) 649-2600

City or town, state, and ZIP code
TROY, MI 48084

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)* ▶$ 5,242,993

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)				
	2	Check ▶ ☑ if the foundation is **not** required to attach Sch B				
	3	Interest on savings and temporary cash investments				
	4	Dividends and interest from securities	80,905	80,905		
	5a	Gross rents				
	b	Net rental income or (loss)				
	6a	Net gain or (loss) from sale of assets not on line 10	-47,541			
	b	Gross sales price for all assets on line 6a 988,291				
	7	Capital gain net income (from Part IV, line 2)		0		
	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)	318	318		
	12	**Total.** Add lines 1 through 11	33,682	81,223		
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc	0	0		0
	14	Other employee salaries and wages				
	15	Pension plans, employee benefits				
	16a	Legal fees (attach schedule)				
	b	Accounting fees (attach schedule)	3,840	0		0
	c	Other professional fees (attach schedule)				
	17	Interest				
	18	Taxes (attach schedule) (see page 14 of the instructions)	407	0		0
	19	Depreciation (attach schedule) and depletion				
	20	Occupancy				
	21	Travel, conferences, and meetings				
	22	Printing and publications				
	23	Other expenses (attach schedule)	26,875	26,963		0
	24	**Total operating and administrative expenses.** Add lines 13 through 23	31,122	26,963		0
	25	Contributions, gifts, grants paid	1,040,800			1,040,800
	26	**Total expenses and disbursements.** Add lines 24 and 25	1,071,922	26,963		1,040,800
	27	Subtract line 26 from line 12				
	a	**Excess of revenue over expenses and disbursements**	-1,038,240			
	b	**Net investment income** (if negative, enter -0-)		54,260		
	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	(c) Fair Market Value
Assets	1	Cash—non-interest-bearing	558,175	13,216	13,216
	2	Savings and temporary cash investments	133,803	107,427	107,427
	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)	4,222,463	3,755,558	5,122,350
	c	Investments—corporate bonds (attach schedule)			
	11	Investments—land, buildings, and equipment basis ▶ Less accumulated depreciation (attach schedule) ▶			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)			
	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)	4,914,441	3,876,201	5,242,993
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	0	
Net Assets or Fund Balances		**Foundations that follow SFAS 117, check here ▶ ☐ and complete lines 24 through 26 and lines 30 and 31.**			
	24	Unrestricted			
	25	Temporarily restricted			
	26	Permanently restricted			
		Foundations that do not follow SFAS 117, check here ▶ ☑ and complete lines 27 through 31.			
	27	Capital stock, trust principal, or current funds	0	0	
	28	Paid-in or capital surplus, or land, bldg , and equipment fund	0	0	
	29	Retained earnings, accumulated income, endowment, or other funds	4,914,441	3,876,201	
	30	**Total net assets or fund balances** (see page 17 of the instructions)	4,914,441	3,876,201	
	31	**Total liabilities and net assets/fund balances** (see page 17 of the instructions)	4,914,441	3,876,201	

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	4,914,441
2	Enter amount from Part I, line 27a	2	-1,038,240
3	Other increases not included in line 2 (itemize) ▶	3	0
4	Add lines 1, 2, and 3	4	3,876,201
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	3,876,201

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 Additional Data Table			
b				
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	See Additional Data Table			
b				
c				
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	See Additional Data Table			
b				
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	-47,541
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	

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	734,837	4,566,482	0 160920
2008	1,050,086	5,039,030	0 208391
2007	828,753	6,062,095	0 136711
2006	761,704	5,450,370	0 139753
2005	944,513	5,282,084	0 178814

2	**Total** of line 1, column (d).	2	0 824589
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 164918
4	Enter the net value of noncharitable-use assets for 2010 from Part X, line 5.	4	4,994,805
5	Multiply line 4 by line 3.	5	823,733
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	543
7	Add lines 5 and 6.	7	824,276
8	Enter qualifying distributions from Part XII, line 4.	8	1,040,800

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	543
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	543
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	543
6	Credits/Payments			
a	2010 estimated tax payments and 2009 overpayment credited to 2010	6a 450		
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	450
8	Enter any **penalty** for underpayment of estimated tax Check here ☐ if Form 2220 is attached		8	3
9	**Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed** ▶		9	96
10	**Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** ▶		10	
11	Enter the amount of line 10 to be **Credited to 2011 estimated tax** ▶	**Refunded** ▶	11	

Part VII-A Statements Regarding Activities

			Yes	No
1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a		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 ▶ $ 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.*	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) ▶ MI			
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)*

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 ▶N/A

14 The books are in care of ▶STANLEY FRANKEL Telephone no ▶(248) 649-2600

Located at ▶2301 WEST BIG BEAVER ROAD SUITE 900 TROY MI ZIP+4 ▶48084

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 | |

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		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 ▶

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		No
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)*

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
STANLEY FRANKEL 2301 WEST BIG BEAVER ROAD SUITE 900 TROY, MI 48084	PRESIDENT 1 00	0	0	0
JUDITH FRANKEL 2301 WEST BIG BEAVER ROAD SUITE 900 TROY, MI 48084	VICE PRESIDENT 1 00	0	0	0
ARTHUR WEISS 27777 FRANKLIN ROAD SUITE 2500 SOUTHFIELD, MI 48034	SECRETARY 0 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. . . . ▶	0

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

3 Five highest-paid independent contractors for professional services (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. . . . . ▶		0

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc	Expenses
1	
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	
2	
All other program-related investments See page 24 of the instructions 3	
Total. Add lines 1 through 3. . . . . ▶	0

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	4,730,452
b	Average of monthly cash balances	1b	340,416
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	5,070,868
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	5,070,868
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see page 25 of the instructions)	4	76,063
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4	5	4,994,805
6	**Minimum investment return.** Enter 5% of line 5	6	249,740

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	249,740
2a	Tax on investment income for 2010 from Part VI, line 5 — 2a: 543		
b	Income tax for 2010 (This does not include the tax from Part VI) — 2b:		
c	Add lines 2a and 2b	2c	543
3	Distributable amount before adjustments Subtract line 2c from line 1	3	249,197
4	Recoveries of amounts treated as qualifying distributions	4	0
5	Add lines 3 and 4	5	249,197
6	Deduction from distributable amount (see page 25 of the instructions)	6	0
7	**Distributable amount** as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1	7	249,197

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	1,040,800
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	1,040,800
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	543
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	1,040,257

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					249,197
2 Undistributed income, if any, as of the end of 2010					
a Enter amount for 2009 only.				0	
b Total for prior years 20___, 20___, 20___			0		
3 Excess distributions carryover, if any, to 2010					
a From 2005.	685,083				
b From 2006.	496,777				
c From 2007.	536,442				
d From 2008.	799,576				
e From 2009.	507,647				
f **Total** of lines 3a through e.		3,025,525			
4 Qualifying distributions for 2010 from Part XII, line 4 ▶ $ 1,040,800					
a Applied to 2009, but not more than line 2a				0	
b Applied to undistributed income of prior years (Election required—see page 26 of the instructions)			0		
c Treated as distributions out of corpus (Election required—see page 26 of the instructions). . .		0			
d Applied to 2010 distributable amount.					249,197
e Remaining amount distributed out of corpus		791,603			
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		3,817,128			
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 page 27 of the instructions . . .			0		
e Undistributed income for 2009 Subtract line 4a from line 2a Taxable amount—see page 27 of the instructions				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) (see page 27 of the instructions)		0			
8 Excess distributions carryover from 2005 not applied on line 5 or line 7 (see page 27 of the instructions)		685,083			
9 **Excess distributions carryover to 2011.** Subtract lines 7 and 8 from line 6a		3,132,045			
10 Analysis of line 9					
a Excess from 2006. . . .	496,777				
b Excess from 2007. . . .	536,442				
c Excess from 2008. . . .	799,576				
d Excess from 2009. . . .	507,647				
e Excess from 2010. . . .	791,603				

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))

STANLEY FRANKEL

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**				1,040,800
b *Approved for future payment*				
Total . . . . ▶ **3b**				0

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (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					
4 Dividends and interest from securities. . . .			14	80,905	
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	318	
8 Gain or (loss) from sales of assets other than inventory			18	-47,541	
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		33,682	0

13 Total. Add line 12, columns (b), (d), and (e). **13** 33,682

(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

******	2011-06-01	******
Signature of officer or trustee	Date	Title

Paid Preparer's Use Only

		Date	Check if self-employed ☐	PTIN
Preparer's Signature	RAYMOND J GHERSI	2011-06-01		
Firm's name	BERGER GHERSI & LADUKE PLC		Firm's EIN	
Firm's address	43940 WOODWARD AVE SUITE 200 BLOOMFIELD HILLS, MI 483025026		Phone no (248) 333-3680	

Additional Data

Software ID:
Software Version:
EIN: 38-3531285
Name: STANLEY AND JUDITH FRANKEL FAMILY FOUNDATION

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns a - d

	(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)
A	100 SHS ADOBE SYSTEMS INC	P	2009-10-14	2010-09-03
B	100 SHS ADOBE SYSTEMS INC	P	2009-10-14	2010-09-08
C	100 SHS ADOBE SYSTEMS INC	P	2009-10-14	2010-09-09
D	50 SHS ADOBE SYSTEMS INC	P	2009-10-30	2010-09-09
E	100 SHS ADOBE SYSTEMS INC	P	2009-10-30	2010-09-28
F	50 SHS ADOBE SYSTEMS INC	P	2009-10-30	2010-09-29
G	100 SHS AIR PRODUCTS & CHEMICALS INC	P	2004-02-25	2010-08-16
H	500 SHS ALBERTO CULVER CO	P	2009-09-30	2010-04-19
I	200 SHS ALBERTO CULVER CO	P	2009-10-01	2010-04-19
J	100 SHS ALBERTO CULVER CO	P	2009-09-28	2010-04-20
K	400 SHS ALLEGHENY TECHNOLOGIES INC	P	2009-01-12	2010-08-16
L	200 SHS AMERICAN WATER WORKS	P	2009-08-13	2010-11-12
M	100 SHS AMERICAN WATER WORKS	P	2009-08-13	2010-11-15
N	200 SHS AON CORP	P	2010-05-24	2010-11-04
O	100 SHS AON CORP	P	2010-05-27	2010-11-05
P	10 SHS APPLE INC	P	2008-10-24	2010-04-26
Q	100 SHS BAE SYSTEMS PLC SPON ADR	P	2009-12-03	2010-04-20
R	200 SHS BAE SYSTEMS PLC SPON ADR	P	2006-04-04	2010-04-20
S	100 SHS BAE SYSTEMS PLC SPON ADR	P	2009-08-13	2010-04-22
T	100 SHS BAE SYSTEMS PLC SPON ADR	P	2009-08-13	2010-04-26
U	100 SHS BARRICK GOLD CORP US$	P	2007-12-06	2010-08-16
V	100 SHS BAXTER INTERNATIONAL INC	P	2010-04-09	2010-05-04
W	300 SHS BAXTER INTERNATIONAL INC	P	2007-07-23	2010-05-05
X	300 SHS BAXTER INTERNATIONAL INC	P	2006-03-02	2010-05-06
Y	100 SHS BAXTER INTERNATIONAL INC	P	2006-03-02	2010-05-07
Z	175 SHS BERKSHIRE HATHAWAY INC CL B	P	2009-03-04	2010-05-27
AA	75 SHS BERKSHIRE HATHAWAY INC CL B	P	2009-03-04	2010-07-06
AB	100 SHS BOEING CO	P	2009-11-19	2010-08-16
AC	100 SHS BROCADE COMMUNICATIONS SYS INC	P	2009-01-09	2010-08-16
AD	100 SHS CAMECO CORP US$	P	2009-05-04	2010-05-03

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns a - d

	(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)
AE	100 SHS CAMECO CORP US$	P	2009-05-01	2010-05-03
AF	100 SHS CAMECO CORP US$	P	2009-04-28	2010-05-04
AG	300 SHS CAMECO CORP US$	P	2009-04-28	2010-08-16
AH	100 SHS CARNIVAL CORP COMMON PAIRED STOCK	P	2008-03-05	2010-10-26
AI	70 SHS CARNIVAL CORP COMMON PAIRED STOCK	P	2008-03-05	2010-10-27
AJ	100 SHS CELGENE CORP	P	2008-07-29	2010-05-05
AK	100 SHS CELGENE CORP	P	2008-09-03	2010-05-05
AL	100 SHS CERNER CORP	P	2008-06-04	2010-08-16
AM	200 SHS COCA-COLA CO	P	2005-10-14	2010-05-21
AN	25 SHS COSTCO WHOLESALE CORP	P	2004-05-17	2010-04-27
AO	200 SHS DAVITA INC	P	2004-03-17	2010-05-03
AP	100 SHS DAVITA INC	P	2004-03-16	2010-05-20
AQ	100 SHS DAVITA INC	P	2004-03-18	2010-10-26
AR	50 SHS DIAMOND OFFSHORE DRILLING INC	P	2009-09-22	2010-09-21
AS	100 SHS EBAY INC	P	2007-05-18	2010-08-16
AT	100 SHS EDISON INTERNATIONAL	P	2009-01-16	2010-04-19
AU	200 SHS EDISON INTERNATIONAL	P	2009-01-20	2010-04-20
AV	100 SHS EDISON INTERNATIONAL	P	2009-01-20	2010-08-16
AW	100 SHS EOG RESOURCES INC	P	2006-09-27	2010-08-31
AX	647 232 SHS EUROPACIFIC GROWTH FUND CL F2	P	2009-12-28	2010-08-31
AY	4905 239 SHS EUROPACIFIC GROWTH FUND CL F2	P	2007-12-13	2010-08-31
AZ	25 SHS FIRST SOLAR INC	P	2009-11-04	2010-05-17
BA	25 SHS FIRST SOLAR INC	P	2009-02-26	2010-05-17
BB	0 008 SHS FRONTIER COMMUNICATIONS CORP	P	2010-01-08	2010-07-02
BC	48 SHS FRONTIER COMMUNICATIONS CORP	P	2010-01-08	2010-08-26
BD	300 SHS GENERAL ELECTRIC CO (USD)	P	2004-03-10	2010-08-16
BE	100 SHS GENERAL MILLS INC	P	2010-04-09	2010-08-16
BF	100 SHS GENPACT LTD	P	2007-08-09	2010-08-16
BG	50 SHS GOLDMAN SACHS GROUP INC	P	2008-03-13	2010-04-16
BH	25 SHS GOLDMAN SACHS GROUP INC	P	2008-03-13	2010-04-19

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns a - d

	(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)
BI	100 SHS GOLDMAN SACHS GROUP INC	P	2008-03-18	2010-04-19
BJ	25 SHS HEWLETT-PACKARD CO	P	2005-02-10	2010-10-25
BK	100 SHS HUDSON CITY BANCORP INC	P	2008-11-14	2010-08-16
BL	100 SHS HUDSON CITY BANCORP INC	P	2008-11-14	2010-09-21
BM	200 SHS HUDSON CITY BANCORP INC	P	2008-11-13	2010-09-22
BN	100 SHS JOHNSON & JOHNSON	P	2009-10-29	2010-05-28
BO	200 SHS JOHNSON & JOHNSON	P	2009-05-19	2010-05-28
BP	300 SHS JOHNSON & JOHNSON	P	2009-05-18	2010-05-28
BQ	100 SHS JPMORGAN CHASE & CO	P	2007-12-18	2010-04-20
BR	100 SHS JPMORGAN CHASE & CO	P	2007-12-18	2010-08-16
BS	100 SHS LOOPNET INC	P	2008-02-21	2010-08-16
BT	200 SHS LOWES COMPANIES INC	P	2004-02-25	2010-08-16
BU	300 SHS LUXOTTICA GRP ADR	P	2004-03-16	2010-08-16
BV	250 SHS MCDONALDS CORP	P	2004-02-25	2010-03-03
BW	150 SHS MEDTRONIC INC	P	2006-04-04	2010-10-26
BX	150 SHS MEDTRONIC INC	P	2006-03-31	2010-11-23
BY	200 SHS MERCK & CO INC	P	2009-11-20	2010-04-09
BZ	200 SHS MERCK & CO INC	P	2009-11-20	2010-08-16
CA	200 SHS MERCK & CO INC	P	2009-05-19	2010-08-16
CB	200 SHS MICROSOFT CORP	P	2004-02-25	2010-08-16
CC	100 SHS NESTLE NAM SPON ADR	P	2004-02-25	2010-08-16
CD	100 SHS NESTLE NAM SPON ADR	P	2004-02-25	2010-08-31
CE	200 SHS PAYCHEX INC	P	2007-05-07	2010-03-26
CF	200 SHS PAYCHEX INC	P	2007-05-08	2010-03-29
CG	100 SHS PAYCHEX INC	P	2007-05-08	2010-03-30
CH	100 SHS PAYCHEX INC	P	2007-05-08	2010-03-31
CI	100 SHS PAYCHEX INC	P	2007-05-04	2010-04-01
CJ	100 SHS PAYCHEX INC	P	2007-05-04	2010-04-05
CK	50 SHS PEPSICO INC	P	2009-01-09	2010-03-17
CL	100 SHS PHILIP MORRIS INTERNATIONAL INC	P	2008-04-29	2010-08-16

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns a - d

	(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)
CM	25 SHS POTASH CORP OF SASKATCHEWAN INC US$	P	2004-12-02	2010-08-17
CN	50 SHS POTASH CORP OF SASKATCHEWAN INC US$	P	2004-12-02	2010-08-18
CO	50 SHS POTASH CORP OF SASKATCHEWAN INC US$	P	2004-12-02	2010-09-16
CP	25 SHS POTASH CORP OF SASKATCHEWAN INC US$	P	2004-12-02	2010-09-17
CQ	100 SHS PROCTER & GAMBLE CO	P	2009-05-20	2010-09-27
CR	300 SHS PROCTER & GAMBLE CO	P	2009-05-19	2010-09-28
CS	100 SHS PROGRESSIVE CORP OHIO	P	2007-03-02	2010-08-16
CT	100 SHS SAP AG SPON ADR	P	2005-05-18	2010-04-09
CU	100 SHS SHIRE PLC ADR	P	2009-02-05	2010-08-16
CV	200 SHS SPECTRA ENERGY CORP	P	2004-06-17	2010-08-16
CW	50 SHS STRAYER ED INC	P	2010-02-11	2010-08-26
CX	10 SHS STRAYER ED INC	P	2010-02-11	2010-10-08
CY	100 SHS SUNCOR ENERGY INC NEW	P	2004-02-25	2010-08-16
CZ	300 SHS TIME WARNER INC	P	2004-08-24	2010-09-24
DA	33 SHS TIME WARNER INC	P	2004-08-24	2010-09-28
DB	100 SHS TITANIUM METALS CORPORATION	P	2008-10-22	2010-08-31
DC	100 SHS TRANSOCEAN LTD	P	2010-03-24	2010-06-17
DD	50 SHS TRANSOCEAN LTD	P	2009-05-20	2010-06-21
DE	200 SHS UNILEVER NV NY SHRS	P	2004-02-25	2010-08-11
DF	200 SHS UNILEVER NV NY SHRS	P	2004-03-16	2010-08-12
DG	200 SHS UNILEVER NV NY SHRS	P	2004-03-16	2010-08-13
DH	50 SHS UNILEVER NV NY SHRS	P	2004-03-16	2010-08-16
DI	100 SHS UNION PACIFIC CORP	P	2009-01-13	2010-08-16
DJ	50 SHS UNION PACIFIC CORP	P	2004-03-16	2010-08-31
DK	100 SHS UNITED TECHNOLOGIES CORP	P	2004-03-16	2010-08-16
DL	100 SHS URBAN OUTFITTERS INC	P	2010-03-12	2010-08-16
DM	100 SHS VULCAN MATERIALS CO	P	2010-04-16	2010-09-07
DN	100 SHS VULCAN MATERIALS CO	P	2010-04-12	2010-09-21
DO	75 SHS VULCAN MATERIALS CO	P	2010-08-06	2010-10-01
DP	25 SHS VULCAN MATERIALS CO	P	2008-04-01	2010-10-01

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns a - d

(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)
DQ	100 SHS VULCAN MATERIALS CO	P	2008-10-14	2010-10-22
DR	100 SHS WAL-MART STORES INC	P	2010-01-13	2010-05-24
DS	150 SHS WAL-MART STORES INC	P	2009-05-20	2010-07-30
DT	200 SHS WALGREEN CO	P	2008-06-03	2010-08-06
DU	950 SHS WELLS FARGO & CO (NEW)	P	2010-08-16	2010-10-15
DV	300 SHS GENERAL MILLS INC	P	2009-11-20	2011-01-12
DW	100 SHS GENERAL MILLS INC	P	2009-11-20	2011-01-13
DX	100 SHS IRON MOUNTAIN INC	P	2009-08-04	2011-01-12
DY	100 SHS IRON MOUNTAIN INC	P	2008-11-04	2011-01-18
DZ	100 SHS IRON MOUNTAIN INC	P	2009-11-19	2011-01-21
EA	100 SHS IRON MOUNTAIN INC	P	2009-11-20	2011-01-24
EB	100 SHS IRON MOUNTAIN INC	P	2009-11-20	2011-01-25
EC	600 SHS MERCK & CO INC	P	2010-09-10	2011-01-25
ED	200 SHS MERCK & CO INC	P	2009-05-19	2011-01-25
EE	50 SHS POTASH CORP OF SASKATCHEWAN INC US$	P	2004-12-02	2011-01-25
EF	75 SHS UNION PACIFIC CORP	P	2004-03-16	2011-01-27
EG	60 SHS VISA INC	P	2009-08-12	2011-01-25
EH	90 SHS VISA INC	P	2010-06-16	2011-01-25
EI	100 SHS BRISTOL-MYERS SQUIBB CO	P	2010-02-09	2011-02-14
EJ	400 SHS BRISTOL-MYERS SQUIBB CO	P	2010-02-08	2011-02-15
EK	100 SHS CELGENE CORP	P	2008-10-06	2011-02-07
EL	100 SHS CELGENE CORP	P	2009-01-08	2011-02-09
EM	100 SHS CELGENE CORP	P	2009-01-13	2011-02-10
EN	75 SHS CELGENE CORP	P	2009-01-13	2011-02-11
EO	300 SHS PAYCHEX INC	P	2008-04-04	2011-02-10
EP	100 SHS PAYCHEX INC	P	2009-08-04	2011-02-11

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns e - h

	(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	2,947		3,535	-588
B	2,937		3,535	-598
C	3,251		3,535	-284
D	1,627		1,654	-27
E	2,635		3,308	-673
F	1,306		1,654	-348
G	7,602		4,923	2,679
H	13,990		13,892	98
I	5,596		5,491	105
J	2,804		2,734	70
K	17,792		15,877	1,915
L	4,901		3,919	982
M	2,478		1,925	553
N	8,198		8,304	-106
O	4,141		3,922	219
P	2,694		952	1,742
Q	2,322		2,251	71
R	4,644		6,146	-1,502
S	2,192		2,209	-17
T	2,231		2,209	22
U	4,351		3,996	355
V	4,522		5,798	-1,276
W	13,654		17,550	-3,896
X	13,927		14,703	-776
Y	4,508		3,808	700
Z	12,821		9,944	2,877
AA	5,875		3,688	2,187
AB	6,448		5,123	1,325
AC	486		382	104
AD	2,472		2,487	-15

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns e - h

	(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)
AE	2,472		2,458	14
AF	2,439		2,104	335
AG	7,410		6,279	1,131
AH	4,318		3,958	360
AI	2,942		2,771	171
AJ	5,994		7,370	-1,376
AK	5,994		6,943	-949
AL	7,643		4,591	3,052
AM	10,219		9,426	793
AN	1,487		890	597
AO	12,600		6,027	6,573
AP	6,199		2,990	3,209
AQ	7,125		2,988	4,137
AR	3,115		4,765	-1,650
AS	2,205		3,278	-1,073
AT	3,383		3,310	73
AU	6,807		6,569	238
AV	3,387		3,259	128
AW	8,619		6,447	2,172
AX	23,313		24,847	-1,534
AY	176,687		275,690	-99,003
AZ	2,827		3,078	-251
BA	2,827		2,619	208
BB				0
BC	367		392	-25
BD	4,611		9,542	-4,931
BE	3,495		3,535	-40
BF	1,388		1,613	-225
BG	8,027		8,262	-235
BH	4,076		4,131	-55

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns e - h

	(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)
BI	16,133		16,399	-266
BJ	1,077		536	541
BK	1,154		1,818	-664
BL	1,223		1,818	-595
BM	2,425		3,575	-1,150
BN	5,856		5,998	-142
BO	11,712		11,179	533
BP	17,564		16,762	802
BQ	4,585		4,393	192
BR	3,748		4,393	-645
BS	1,029		1,156	-127
BT	3,996		5,550	-1,554
BU	7,443		4,739	2,704
BV	15,891		6,993	8,898
BW	5,392		7,913	-2,521
BX	5,104		7,670	-2,566
BY	7,376		7,311	65
BZ	6,964		7,311	-347
CA	6,964		5,197	1,767
CB	4,904		5,348	-444
CC	5,088		2,763	2,325
CD	5,159		2,763	2,396
CE	6,237		7,662	-1,425
CF	6,243		7,619	-1,376
CG	3,106		3,802	-696
CH	3,079		3,802	-723
CI	3,070		3,776	-706
CJ	3,102		3,776	-674
CK	3,313		2,681	632
CL	5,187		5,196	-9

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns e - h

	(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)
CM	3,597		651	2,946
CN	7,368		1,303	6,065
CO	7,410		1,303	6,107
CP	3,695		651	3,044
CQ	6,101		5,433	668
CR	18,173		16,057	2,116
CS	1,899		2,288	-389
CT	4,881		4,164	717
CU	6,921		4,586	2,335
CV	4,214		3,280	934
CW	8,281		9,970	-1,689
CX	1,634		1,981	-347
CY	3,162		1,246	1,916
CZ	9,410		10,587	-1,177
DA	1,022		1,132	-110
DB	1,810		820	990
DC	4,871		8,206	-3,335
DD	2,684		3,709	-1,025
DE	5,464		4,886	578
DF	5,476		4,807	669
DG	5,402		4,569	833
DH	1,354		1,142	212
DI	7,298		4,406	2,892
DJ	3,644		1,539	2,105
DK	7,035		4,386	2,649
DL	3,160		3,647	-487
DM	3,914		5,287	-1,373
DN	3,776		4,929	-1,153
DO	2,826		3,123	-297
DP	942		1,713	-771

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns e - h

	(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)
DQ	3,657		5,849	-2,192
DR	5,113		5,507	-394
DS	7,622		7,516	106
DT	5,593		7,292	-1,699
DU	22,482		24,563	-2,081
DV	10,970		10,159	811
DW	3,641		3,386	255
DX	2,490		2,624	-134
DY	2,493		2,478	15
DZ	2,457		2,449	8
EA	2,474		2,435	39
EB	2,484		2,326	158
EC	20,065		21,936	-1,871
ED	6,688		5,152	1,536
EE	8,124		1,303	6,821
EF	7,112		2,309	4,803
EG	4,282		4,135	147
EH	6,424		6,859	-435
EI	2,550		2,423	127
EJ	10,203		9,636	567
EK	5,109		6,325	-1,216
EL	5,064		5,430	-366
EM	5,139		5,073	66
EN	3,889		3,780	109
EO	9,959		10,938	-979
EP	3,331		2,663	668

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns i - l

	Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) **or** Losses (from col (h))
	(i) F M V as of 12/31/69	**(j)** Adjusted basis as of 12/31/69	**(k)** Excess of col (i) over col (j), if any	
A				-588
B				-598
C				-284
D				-27
E				-673
F				-348
G				2,679
H				98
I				105
J				70
K				1,915
L				982
M				553
N				-106
O				219
P				1,742
Q				71
R				-1,502
S				-17
T				22
U				355
V				-1,276
W				-3,896
X				-776
Y				700
Z				2,877
AA				2,187
AB				1,325
AC				104
AD				-15

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns i - l

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69				(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
	(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
AE				14
AF				335
AG				1,131
AH				360
AI				171
AJ				-1,376
AK				-949
AL				3,052
AM				793
AN				597
AO				6,573
AP				3,209
AQ				4,137
AR				-1,650
AS				-1,073
AT				73
AU				238
AV				128
AW				2,172
AX				-1,534
AY				-99,003
AZ				-251
BA				208
BB				0
BC				-25
BD				-4,931
BE				-40
BF				-225
BG				-235
BH				-55

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns i - l

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69				(l) Gains (Col (h) gain minus col (k), but not less than -0-) **or** Losses (from col (h))
	(i) F M V as of 12/31/69	**(j)** Adjusted basis as of 12/31/69	**(k)** Excess of col (i) over col (j), if any	
BI				-266
BJ				541
BK				-664
BL				-595
BM				-1,150
BN				-142
BO				533
BP				802
BQ				192
BR				-645
BS				-127
BT				-1,554
BU				2,704
BV				8,898
BW				-2,521
BX				-2,566
BY				65
BZ				-347
CA				1,767
CB				-444
CC				2,325
CD				2,396
CE				-1,425
CF				-1,376
CG				-696
CH				-723
CI				-706
CJ				-674
CK				632
CL				-9

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns i - l

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69				(l) Gains (Col (h) gain minus col (k), but not less than -0-) **or** Losses (from col (h))
	(i) F M V as of 12/31/69	**(j)** Adjusted basis as of 12/31/69	**(k)** Excess of col (i) over col (j), if any	
CM				2,946
CN				6,065
CO				6,107
CP				3,044
CQ				668
CR				2,116
CS				-389
CT				717
CU				2,335
CV				934
CW				-1,689
CX				-347
CY				1,916
CZ				-1,177
DA				-110
DB				990
DC				-3,335
DD				-1,025
DE				578
DF				669
DG				833
DH				212
DI				2,892
DJ				2,105
DK				2,649
DL				-487
DM				-1,373
DN				-1,153
DO				-297
DP				-771

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns i - l

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69				(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
	(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
DQ				-2,192
DR				-394
DS				106
DT				-1,699
DU				-2,081
DV				811
DW				255
DX				-134
DY				15
DZ				8
EA				39
EB				158
EC				-1,871
ED				1,536
EE				6,821
EF				4,803
EG				147
EH				-435
EI				127
EJ				567
EK				-1,216
EL				-366
EM				66
EN				109
EO				-979
EP				668

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*				
ADAT SHALOM SYNAGOGUE 29901 MIDDLEBELT ROAD FARMINGTON HILLS, MI 48331	NONE	170 (C)	RABBI BERGMAN DISCRETIONARY FUND	18,000
ADAT SHALOM SYNAGOGUE 29901 MIDDLEBELT ROAD FARMINGTON HILLS, MI 48331	NONE	170 (C)	ANNUAL SUPPORT	13,600
DETROIT PUBLIC TELEVISION 1 CLOVER COURT WIXOM, MI 48393	NONE	170 (C)	ANNUAL SUPPORT	40,000
DETROIT SYMPHONY ORCHESTRA 3711 WOODWARD AVE DETROIT, MI 48201	NONE	170 (C)	MUSICAL PROGRAMS	12,600
DETROIT SYMPHONY ORCHESTRA 3711 WOODWARD AVE DETROIT, MI 48201	NONE	170 (C)	ANNUAL SUPPORT	397,500
HILLEL DAY SCHOOL OF METRO DETROIT 32200 MIDDLEBELT ROAD FARMINGTON HILLS, MI 48334	NONE	170 (C)	PATRON CAMPAIGN	25,100
JEWISH FEDRATION OF METRO DETROIT 6735 TELEGRAPH RD BLOOMFIELD HILLS, MI 48301	NONE	170 (C)	ANNUAL SUPPORT	20,000
MICHIGAN HUMANE SOCIETY 30300 TELEGRAPH RD BINGHAM FARMS, MI 48025	NONE	170 (C)	SUPPORT	2,500
AMERICAN HEART ASSOCIATION 24445 NORTHWESTERN HWY SOUTHFIELD, MI 48076	NONE	170 (C)	MEDICAL	500
AMERICAN COMMITTEE FOR WEITZMANN INSTITUTE OF SCIENCE 633 THIRD AVENUE NEW YORK, NY 10017	NONE	170 (C)	MEDICAL	2,000
ALEH NEGEV PO BOX 4911 NEW YORK, NY 10185	NONE	170 (C)	MEDICAL	1,800
TALMUDICAL ACADEMY OF PHILADELPHIA 6040 DREXEL RD PHILADELPHIA, PA 19131	NONE	170 (C)	EDUCATIONAL	3,600
YESHIVA BETH YEHUDAH 15751 LINCOLN DRIVE SOUTHFIELD, MI 48075	NONE	170 (C)	EDUCATIONAL AND RELIGIOUS	500,000
YOUNG ISRAEL OF SOUTHFIELD 27705 LAHSER ROAD SOUTHFIELD, MI 48076	NONE	170 (C)	RABBI MORRIS DISCRETIONARY FUND	3,600
Total . . . . ▶ **3a**				1,040,800

TY 2010 Accounting Fees Schedule

Name: STANLEY AND JUDITH FRANKEL FAMILY FOUNDATION

EIN: 38-3531285

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
	3,840	0		0

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TY 2010 Investments Corporate Stock Schedule

Name: STANLEY AND JUDITH FRANKEL FAMILY FOUNDATION

EIN: 38-3531285

Name of Stock	End of Year Book Value	End of Year Fair Market Value
5000 SHS JP MORGAN CHASE & CO	139,267	233,450
200 SHS SPECTRA ENERGY CORP	3,278	5,350
200 SHS FEDEX CORP	13,744	18,004
200 SHS BEST BUY INC	9,924	6,448
250 SHS DAVITA INC	7,448	19,843
300 SHS GENPACT LTD	4,793	4,185
400 SHS LOOPNET INC	4,574	4,760
450 SHS NATIONAL INSTRUMENTS CORP	9,319	14,009
175 SHS EOG RESOURCES, INC.	11,056	19,654
550 SH MARATHON OIL CORP	27,793	27,280
75 SHS SUNCOR ENERGY, INC.	934	3,527
450 SHS AIR PRODUCTS & CHEMICAL, INC.	21,545	41,400
600 SHS ALLEGHENY TECHNOLOGIES	18,590	40,248
800 SHS BARRICK GOLD CORP	25,448	42,256
500 SHS NUCOR CORP	16,609	23,980
255 SHS RIO TINTO PLC	13,292	18,125
300 SHS TITANIUM METALS CORP	2,460	5,697
75 SHS FIRST SOLAR, INC.	7,856	11,054
1000 SHS ILLINOIS TOOL WORKS, INC.	39,471	54,100
2600 SHS LOWES COMPANIES	67,194	68,042
100 SHS LUXOTTICA GRP ADR	1,580	3,110
1025 SHS TARGET CORP	56,616	53,864
700 SHS URBAN OUTFITTERS	15,408	26,866
1300 SHS MAXIM INTEGRATED PRODS, INC.	20,870	35,854
700 SHS MICROCHIP TECNOLOGY, INC.	20,524	25,837
700 SHS AMERICAN TOWER CORP	29,450	37,772
1600 SHS PROGRESSIVE CORP	31,789	33,328
500 SHS BROADCOM CORP	8,552	20,610
700 SHS BROCADE COMMUNICATION SYS	2,594	4,459
2100 SHS CISCO SYSTEMS, INC.	49,183	38,976

Name of Stock	End of Year Book Value	End of Year Fair Market Value
100 SHS GOOGLE, INC.	43,457	61,340
375 SHS INTERNATIONAL BUSINESS MACHINE	30,242	60,705
100 SHS FLOUR	2,011	7,076
125 SHS COSTCO WHOLESALE CORP	4,452	9,349
200 SHS SAP AG	8,210	12,080
1000 SHS CAMECO CORP	22,471	40,740
175 SHS CHEVRON CORP	12,162	18,156
200 SHS EXXON MOBIL CORP	8,428	17,106
1050 SHS ROYAL DUTCH SHELL	55,099	75,863
725 SHS SCHULMBERGER	28,050	67,730
375 SHS ECOLAB, INC	11,770	18,240
325 SHS VULCAN MATERIALS CO	15,925	14,901
100 SHS BOEING	4,807	7,201
950 SHS DANAHER	32,689	48,070
850 SHS EMERSON ELECTRIC CO	26,765	50,711
1500 SHS GENERAL ELECTRIC CO	46,179	31,380
825 SHS IRON MOUNTAIN, INC.	17,730	21,450
350 SHS UNION PACIFIC	10,775	33,394
175 SHS UNITED PARCEL SERVICE, INC.	11,884	12,915
150 SHS UNITED TECHNOLOGIES CO.	40,181	43,859
2150 SHS COMCAST CORP	42,424	55,384
125 SHS MCDONALDS CORP	8,520	9,460
1000 SHS NORDSTROM, INC.	3,026	4,526
200 SHS OMNICOM GROUP, INC.	7,563	10,180
800 SHS THE WALT DISNEY CO	17,768	34,992
100 SHS ENERGIZER HOLDINGS, INC.	7,873	6,683
500 SHS KRAFT FOODS, INC.	16,221	15,920
475 SHS NESTLE NAM	7,169	15,563
200 SHS PHILLIP MORRIS INTL	9,618	12,556
675 SHS CERNER CORP	28,811	67,804

Name of Stock	End of Year Book Value	End of Year Fair Market Value
325 SHS MEDTRONICS, INC.	11,473	12,974
600 SHS SHIRE LTD ADR	25,335	51,006
1600 SHS MICROSOFT CORP	41,871	42,528
350 SHS NINTENDO CO LTD	12,688	12,800
200 SHS POLYCOM, INC.	4,610	9,560
875 SHS QUALCOMM, INC.	38,725	52,133
50 SHS AT&T, INC.	1,219	1,419
200 SHS EDISON INTERNATIONAL	6,518	7,424
29768 SHS EUROPACIFIC GROWTH FUND	995,809	1,266,006
14867 SHS NEW WORLD FUND, INC	551,724	794,913
245 SHS GOLDMAN SACHS GROUP	26,457	40,126
1275 SHS JPMORGAN CHASE	50,639	59,530
200 SHS AGILENT TECHNOLOGIES	6,194	8,416
80 SHS APPLE, INC.	11,641	28,257
150 SHS CANON, INC	4,842	7,242
600 SHS EBAY, INC.	17,510	20,103
175 SHS HEWLETT-PACKARD	3,751	7,635
240 SHS VISA, INC.	15,244	17,532
700 SHS PEPSICO	36,385	44,394
150 SHS TIME WARNER, INC.	8,221	10,827
675 SHS ALLERGAN, INC.	24,210	50,065
700 SHS CENOVUS ENERGY, INC.	18,551	27,237
450 SHS MONSANTO CO	30,667	32,351
410 SHS 3M COMPANY	32,798	37,814
225 SHS STANLEY BLACK & DECKER	12,089	17,062
200 SHS DISCOVERY COMM, INC.	4,328	8,622
1175 SHS DREAMWORKS ANIMATION SKG, INC.	43,729	32,454
300 SHS SCRIPPS NETWORK INTERACTIVE	10,700	15,582
30 SHS STRAYER ED., INC.	5,319	4,123
200 SHS ALBERTA CULVER CO	5,431	7,448

Name of Stock	End of Year Book Value	End of Year Fair Market Value
125 SHS COLGATE-PALMOLIVE CO	8,210	9,815
700 SHS GENERAL MILLS, INC.	21,930	25,998
100 SHS PROCTORS & GAMBLE CO	5,312	6,305
550 SHS BRISTOL MYERS SQUIBB CO	13,246	14,196
350 SHS MERCK & CO., INC,	9,014	11,400
100 SHS NOVO NORDISK A/S	7,230	12,666
600 SHS UNITED HEALTH GROUP	16,698	25,548
850 SHS ALLSTATE CORP	23,875	27,013
2400 SHS CHARLES SCHWAB	42,614	45,528
200 SHS JUNIPER NETWORKS, INC.	4,681	8,800
600 SHS TYCO ELECTRONICS LTD	11,858	21,624
200 SHS VERIZON COMM.	5,952	7,384
1800 SHS AMERICAN WATER WORKS	34,611	49,932
200 SHS NATIONAL GRID PLC	10,985	9,344
275 SHS CANADIAN NATRUAL RESOURCES	13,950	27,665
500 SHS ENCANA CORP	15,932	16,270
400 SHS HALLIBURTON CO.	10,530	18,776
325 SHS NOBLE ENERGY INC	22,984	30,115
350 SHS NORFOLK SOUTH CORP	20,017	22,953
375 SHS COACH, INC	15,457	20,595
300 SHS NEW YORK TIMES	2,954	3,120
75 SHS NIKE INC	5,576	6,677
575 SHS TIFFANY & CO	24,518	35,391
175 SHS AON CORP	6,852	9,212
125 SHS MARSH & MCLENNAN CO	3,043	3,805
500 SHS KLA-TENCOR CORP	17,307	24,410
1000 SHS ORACLE CORP	26,737	32,900
100 SHS PG&E	4,766	4,606
800 SHS ISRAEL CHEMICAL LTD	11,881	13,294
NIELSEN HOLDINGS	2,528	2,659

Name of Stock	End of Year Book Value	End of Year Fair Market Value
800 SHS WEATHERFORD INTL, LTD	12,191	19,344

TY 2010 Other Expenses Schedule

Name: STANLEY AND JUDITH FRANKEL FAMILY FOUNDATION

EIN: 38-3531285

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
INVESTMENT FEES	26,963	26,963		0
STATE FILING FEES	20	0		0
BANK CHARGES	-108	0		0

TY 2010 Other Income Schedule

Name: STANLEY AND JUDITH FRANKEL FAMILY FOUNDATION

EIN: 38-3531285

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
LITIGATION SETTLEMENT	318	318	318

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TY 2010 Taxes Schedule

Name: STANLEY AND JUDITH FRANKEL FAMILY FOUNDATION

EIN: 38-3531285

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FEDERAL EXCISE	407	0		0