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

2010

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

For calendar year 2010, or tax year beginning, DEC 1, 2010 and ending NOV 30, 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 ETHEL & ABE LAPIDES FOUNDATION, INC. C/O RICHARD FELDMAN, ESQ		A Employer identification number 06-6068567
Number and street (or P.O. box number if mail is not delivered to street address) 261 BRADLEY STREET	Room/suite	B Telephone number 203-281-6166
City or town, state, and ZIP code NEW HAVEN, CT 06510-1104		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 of 990, line 6) \$ 1,490,473. (Part I column 4) must be on cash basis.)	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"/>
		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				N/A	
2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch. B					
3 Interest on savings and temporary cash investments		2,430.	2,430.		STATEMENT 1
4 Dividends and interest from securities		46,533.	46,533.		STATEMENT 2
5a Gross rents					
b Net rental income or (loss)					
6a Net gain or (loss) from sale of assets not on line 10		25,002.			
b Gross sales price for all assets on line 6a		576,655.			
7 Capital gain net income (from Part IV, line 2)			25,002.		
8 Net short-term capital gain					
9 Income modifications					
10a Gross sales less returns and allowances					
b Less Cost of goods sold					
c Gross profit or (loss)					
11 Other income					
12 Total. Add lines 1 through 11		73,965.	73,965.		
13 Compensation of officers, directors, trustees, etc.		0.	0.		0.
14 Other employee salaries and wages		2,730.	2,730.		0.
15 Pension plans, employee benefits					
16a Legal fees STMT 3		8,000.	8,000.		0.
b Accounting fees STMT 4		3,975.	3,975.		0.
c Other professional fees STMT 5		80.	80.		0.
17 Interest					
18 Taxes STMT 6		610.	610.		0.
19 Depreciation and depletion					
20 Occupancy					
21 Travel, conferences, and meetings					
22 Printing and publications					
23 Other expenses STMT 7		8,252.	8,252.		0.
24 Total operating and administrative expenses. Add lines 13 through 23		23,647.	23,647.		0.
25 Contributions, gifts, grants paid		45,825.			45,825.
26 Total expenses and disbursements. Add lines 24 and 25		69,472.	23,647.		45,825.
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements		4,493.			
b Net investment income (if negative, enter -0-)			50,318.		
c Adjusted net income (if negative, enter -0-)				N/A	

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ETHEL & ABE LAPIDES FOUNDATION, INC.
C/O RICHARD FELDMAN, ESQ

06-6068567

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Part II Balance Sheets

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

		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing	148,689.	112,144.	112,144.
	2 Savings and temporary cash investments			
	3 Accounts receivable ▶			
	Less: allowance for doubtful accounts ▶			
	4 Pledges receivable ▶			
	Less: allowance for doubtful accounts ▶			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons			
	7 Other notes and loans receivable ▶			
	Less: allowance for doubtful accounts ▶			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments - U.S. and state government obligations			
	b Investments - corporate stock STMT 8	1,419,130.	1,485,089.	1,378,329.
	c Investments - corporate bonds	25,000.		
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)	1,592,819.	1,597,233.	1,490,473.	
Liabilities	17 Accounts payable and accrued expenses	386.	307.	
	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)	386.	307.	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ <input type="checkbox"/>			
	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ <input checked="" type="checkbox"/>			
	27 Capital stock, trust principal, or current funds	1,592,433.	1,592,433.	
	28 Paid-in or capital surplus, or land, bldg., and equipment fund	0.	0.	
	29 Retained earnings, accumulated income, endowment, or other funds	0.	4,493.	
30 Total net assets or fund balances	1,592,433.	1,596,926.		
31 Total liabilities and net assets/fund balances	1,592,819.	1,597,233.		

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	1,592,433.
2 Enter amount from Part I, line 27a	2	4,493.
3 Other increases not included in line 2 (itemize) ▶	3	0.
4 Add lines 1, 2, and 3	4	1,596,926.
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	1,596,926.

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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 LITIGATION SETTLEMENT - ENRON	P	VARIOUS	VARIOUS
b CASH IN LIEU & RETURN OF CAPITAL	P	VARIOUS	VARIOUS
c "SEE SCHEDULE"	P	VARIOUS	VARIOUS
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 709.			709.
b 1,071.			1,071.
c 574,875.		551,653.	23,222.
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(i) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	
a			709.
b			1,071.
c			23,222.
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	25,002.
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	49,950.	1,422,165.	.035123
2008	42,862.	1,302,290.	.032913
2007	48,726.	1,525,315.	.031945
2006	57,581.	1,863,164.	.030905
2005	61,000.	1,830,278.	.033328

2 Total of line 1, column (d)	2	.164214
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	.032843
4 Enter the net value of noncharitable-use assets for 2010 from Part X, line 5	4	1,462,932.
5 Multiply line 4 by line 3	5	48,047.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	503.
7 Add lines 5 and 6	7	48,550.
8 Enter qualifying distributions from Part XII, line 4	8	45,825.

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

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

1a Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> 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 <input type="checkbox"/> and enter 1% of Part I, line 27b		1	1,006.
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	1,006.
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	1,006.
6 Credits/Payments:			
a 2010 estimated tax payments and 2009 overpayment credited to 2010	6a		
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		0.
8 Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8		26.
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9		1,032.
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 <input type="checkbox"/> Refunded <input type="checkbox"/>	11		

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
1b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for definition)? If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities		X
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. <input type="checkbox"/> \$ 0. (2) On foundation managers. <input type="checkbox"/> \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. <input type="checkbox"/> \$ 0.		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities.		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T.		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?		X
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col (c), and Part XV	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) <input type="checkbox"/> CT		
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

N/A

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? Website address ► FRED@CPA-SUPPORT.COM	13	X	
14	The books are in care of ► FRED J. CRISCUOLO & CO., P.C. Telephone no. ► 203-281-6166 Located at ► 3013 DIXWELL AVENUE, HAMDEN, CT ZIP+4 ► 06518			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the year	15	N/A	
16	At any time during calendar year 2010, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? 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 ►	16	Yes	No 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)? Organizations relying on a current notice regarding disaster assistance check here	N/A	1b
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.)	N/A	2b
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ►		
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? <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.)	N/A	3b
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		4a X
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2010?		4b X

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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

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?

If "Yes" on 6a, file Form 8870.

☐ Yes ☒ No

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

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

N/A

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
FRED J. CRISCUOLO	PRESIDENT			
3013 DIXWELL AVENUE				
HAMDEN, CT 06518	3.00	0.	0.	0.
RICHARD C. FELDMAN	SECRETARY			
261 BRADLEY STREET				
NEW HAVEN, CT 06510	5.00	0.	0.	0.
LAWRENCE CHIZZICK	VICE PRESIDENT			
3013 DIXWELL AVENUE				
HAMDEN, CT 06518	1.00	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

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

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

[illegible]

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

0

Part IX-A	Summary of Direct Charitable Activities
------------------	--

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

Expenses

1	N/A	
2		
3		
4		

Part IX-B	Summary of Program-Related Investments
------------------	---

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.

Amount

1	N/A	
2		
All other program-related investments. See instructions.		
3		

Total. Add lines 1 through 3

0.

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:	
a	Average monthly fair market value of securities	1a 1,354,793.
b	Average of monthly cash balances	1b 130,417.
c	Fair market value of all other assets	1c
d	Total (add lines 1a, b, and c)	1d 1,485,210.
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 1,485,210.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4 22,278.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5 1,462,932.
6	Minimum investment return. Enter 5% of line 5	6 73,147.

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 73,147.
2a	Tax on investment income for 2010 from Part VI, line 5	2a 1,006.
b	Income tax for 2010. (This does not include the tax from Part VI.)	2b
c	Add lines 2a and 2b	2c 1,006.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3 72,141.
4	Recoveries of amounts treated as qualifying distributions	4 0.
5	Add lines 3 and 4	5 72,141.
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 72,141.

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 45,825.
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 45,825.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b	5 0.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6 45,825.

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.

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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				72,141.
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				
b From 2006				
c From 2007				
d From 2008				
e From 2009	49,950.			
f Total of lines 3a through e	49,950.			
4 Qualifying distributions for 2010 from Part XII, line 4: ► \$	45,825.			
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				45,825.
e Remaining amount distributed out of corpus	0.			
5 Excess distributions carryover applied to 2010 (If an amount appears in column (d), the same amount must be shown in column (a))	26,316.			26,316.
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	23,634.			
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	0.			
9 Excess distributions carryover to 2011. Subtract lines 7 and 8 from line 6a	23,634.			
10 Analysis of line 9:				
a Excess from 2006				
b Excess from 2007				
c Excess from 2008				
d Excess from 2009	23,634.			
e Excess from 2010				

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

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

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

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

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

1 Information Regarding Foundation Managers:

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

NONE

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

NONE

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

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

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

RICHARD C. FELDMAN, 203-772-4900
261 BRADLEY STREET, NEW HAVEN, CT 06510

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

"SEE ATTACHED FORMAT LETTER"

- c Any submission deadlines:

NONE

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

NONE

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
<p><i>a Paid during the year</i></p> <p>"SEE ATTACHED SCHEDULE"</p>				45,825.
Total			▶ 3a	45,825.
<p><i>b Approved for future payment</i></p> <p>NONE</p>				
Total			▶ 3b	0.

Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income
(a) Business code	(b) Amount	(c) Exclu- sion code	(d) Amount	
		14	2,430.	
		14	46,533.	
				25,002
	0.		48,963.	25,002
				73,965

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes).
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N/A

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

SOURCE	AMOUNT
MERRILL LYNCH	801.
WELLS FARGO	1,629.
TOTAL TO FORM 990-PF, PART I, LINE 3, COLUMN A	2,430.

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 2

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	COLUMN (A) AMOUNT
MERRILL LYNCH	11,388.	0.	11,388.
WELLS FARGO	35,145.	0.	35,145.
TOTAL TO FM 990-PF, PART I, LN 4	46,533.	0.	46,533.

FORM 990-PF LEGAL FEES STATEMENT 3

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
EVANS, FELDMAN & AINSWORTH, LLC	8,000.	8,000.		0.
TO FM 990-PF, PG 1, LN 16A	8,000.	8,000.		0.

FORM 990-PF ACCOUNTING FEES STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
FRED J. CRISCUOLO & CO., P.C.	3,975.	3,975.		0.
TO FORM 990-PF, PG 1, LN 16B	3,975.	3,975.		0.

FORM 990-PF OTHER PROFESSIONAL FEES STATEMENT 5

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
MERRILL LYNCH	80.	80.		0.
TO FORM 990-PF, PG 1, LN 16C	80.	80.		0.

FORM 990-PF TAXES STATEMENT 6

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
PAYROLL TAX	209.	209.		0.
FOREIGN TAX	351.	351.		0.
ANNUAL REPORT	50.	50.		0.
TO FORM 990-PF, PG 1, LN 18	610.	610.		0.

FORM 990-PF OTHER EXPENSES STATEMENT 7

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
BOOKKEEPING FEES	8,000.	8,000.		0.
CHECK PRINT CHARGE	84.	84.		0.
POST OFFICE BOX	96.	96.		0.
DUES AND SUBSCRIPTIONS	72.	72.		0.
TO FORM 990-PF, PG 1, LN 23	8,252.	8,252.		0.

FORM 990-PF	CORPORATE STOCK	STATEMENT	8
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DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
"SEE ATTACHED SCHEDULE"	1,485,089.	1,378,329.
TOTAL TO FORM 990-PF, PART II, LINE 10B	1,485,089.	1,378,329.

THE ETHEL & ABE LAPIDES FOUNDATION, INC.

EIN: 06-6068567

FORM 990-PF

PART II - BALANCE SHEETS

YEAR ENDED NOVEMBER 30, 2011

LINE 10 - INVESTMENTS

<u>SHARES</u>	<u>DESCRIPTION</u>	<u>ACQUIRED</u>	<u>COST</u>	<u>FMV</u>
1000	ABB LTD-SPONS ADR	05/18/10	17,442	18,970
500	ALCOA INC	10/12/00	13,595	5,010
500	ALTRIA GROUP INC	01/07/99	6,249	14,345
500	AT&T INC	05/26/92	7,666	14,490
1300	BARCLAYS BANK PLC	VARIOUS	32,500	28,646
500	BRISTOL-MEYERS SQUIBB CO	01/22/02	24,187	16,360
200	CHESAPEAKE ENERGY CORP	VARIOUS	10,300	5,068
1000	CONOCOPHILLIPS CO	07/01/11	75,666	71,320
1000	CREDIT SUISSE 7.90%	12/30/08	19,233	25,400
1000	DEERE & CO	10/17/11	68,290	74,150
3800	DNP SELECT INCOME FD INC	VARIOUS	36,849	40,812
2500	DUFF & PHELPS GLOBAL UTIL INCOME FD	07/26/11	50,000	47,125
2722	DUFF & PHELPS UTIL & CORP	VARIOUS	37,189	32,154
1000	DUPONT E.I. DE NEMOURS & CO	09/20/11	45,239	46,240
1000	EMC CORP MASS	10/12/07	22,988	23,010
500	EXXON MOBIL CORP	11/16/01	18,779	40,220
480	FIRST NIAGARA FINL GRP	04/24/11	12,475	4,224
3500	GENERAL ELECTRIC CO	VARIOUS	103,767	55,685
2000	INTEL CORP	VARIOUS	55,415	49,820
300	ISHARES MSCI CHILE ET	02/11/11	21,486	17,649
1500	ISHARES TR MSCI EMERGING MKT	07/24/08	70,770	60,015
1000	KBR INC	10/11/07	41,232	28,900
346	KRAFT FOODS INC VA CL A	04/05/07	6,413	12,508
2000	MICROSOFT CORP	08/29/00	62,888	51,160
2000	MORGAN STANLEY CAP TRUST	04/19/07	50,000	42,480
125	MOTOROLA MOBILITY	10/12/00	9,183	4,875
142	MOTOROLA SOLUTIONS INC	10/12/00	12,474	6,627
500	NESTLE S A REG ADR	04/28/10	24,350	28,065
100	NISOURCE INC	09/09/10	1,650	2,291
1500	NYSE GROUP	05/10/06	65,600	42,840
8451	PEOPLE'S UNITED FINANCIAL	VARIOUS	124,990	105,215
500	PHILIP MORRIS INTL INC	01/07/08	14,241	38,120
300	PPL CORPORATION	04/11/11	7,590	9,006
1000	PPLUS TRUST GSC-2	07/13/04	25,000	15,570
1000	PROVIDENT FINANCIAL SVCS	11/16/04	18,933	13,090
4432	PROVIDENT NEW YORK BANCORP	07/08/03	35,193	30,891
500	ROCKWOOD HOLDING INC	11/16/07	17,000	22,280
500	SAP AG-SPONSORED ADR	08/28/07	26,389	29,980

THE ETHEL & ABE LAPIDES FOUNDATION, INC.

1000 TECO ENERGY INC	06/10/02	23,000	18,780
1000 TEVA PHARMACEUTICAL ADR INDS	06/17/11	48,841	39,610
1000 TUPPERWARE CORP	10/20/10	46,766	58,260
1248 UNITED FINANCIAL BANCORP	VARIOUS	14,826	21,054
1000 WABASH NATL CORP	02/24/11	10,906	7,340
500 WALT DISNEY COMPANY	01/13/99	18,460	17,925
1550 XCEL ENERGY INC	09/10/92	29,079	40,750
		<u>\$ 1,485,089</u>	<u>\$ 1,378,329</u>

THE ETHEL & ABE LAPIDES FOUNDATION, INC.

EIN: 06-6068567

FORM 990-PF

PART IV - CAPITAL GAINS AND LOSSES

YEAR ENDED NOVEMBER 30, 2011

<u>LINE 1C</u>		HOW	DATE	DATE	SELLING		GAIN/
<u>SHARES</u>	<u>DESCRIPTION</u>	<u>AQUIRED</u>	<u>AQUIRED</u>	<u>SOLD</u>	<u>PRICE</u>	<u>COST</u>	<u>(LOSS)</u>
2000	CORNING, INC.	P	VARIOUS	11/30/11	25,946	47,867	(21,921)
4849	DNP SELECT INCOME FUND	P	VARIOUS	07/11/11	48,871	33,669	15,202
400	JOHNSON & JOHNSON	P	VARIOUS	05/24/11	26,162	19,040	7,122
2100	SI FINANCIAL GROUP, INC.	P	VARIOUS	08/19/11	17,528	24,817	(7,289)
1,000	KOPPERS HOLDINGS, INC.	P	VARIOUS	12/20/10	30,819	14,000	16,819
10	KBR, INC PC (OPTION)	P	VARIOUS	VARIOUS	950	-	950
320	BANCO SANTANDER CENT HISP	P	VARIOUS	10/24/11	2,605	2,517	88
2,000	DANVERS BANCORP	P	VARIOUS	07/15/11	44,878	20,752	24,126
2,000	DEUTSCHE BANK 7.60%	P	VARIOUS	03/17/11	50,999	50,000	999
20	CHEASAPEAKE ENERGY CORP (OPTION)	P	VARIOUS	12/28/10	1,500	-	1,500
200	NORTHEAST UTILITIES	P	VARIOUS	02/18/11	6,605	4,040	2,565
15	MARATHON OIL (OPTION)	P	VARIOUS	VARIOUS	1,265	-	1,265
500	ISHARES S&P GLOBAL MAT	P	01/08/10	01/26/11	35,787	32,880	2,907
300	FIRST POTOMAC REALTY TR	P	11/10/10	12/20/10	4,698	4,650	48
2,000	BLACKSTONE GROUP	P	04/14/10	03/11/11	27,998	30,044	(2,046)
100	LINCOLN NATL CORP IND	P	06/15/10	02/18/11	4,908	2,725	2,183
200	HUDSON PACIFIC PPTYS, INC	P	06/24/10	07/20/11	2,996	3,400	(404)
1,200	HCP, INC.	P	VARIOUS	VARIOUS	44,332	43,300	1,032
1,000	SWIFT TRANSPORTATION CO	P	12/16/10	12/29/10	11,874	11,000	874
1,000	SOUTHWEST ENERGY	P	02/22/11	05/23/11	43,449	37,200	6,249
1,500	ALCOA, INC.	P	01/05/11	11/28/11	14,797	25,050	(10,253)
1,000	VODAFONE GROUP PLC	P	01/18/11	10/17/11	27,089	29,016	(1,927)
1,000	ATP OIL & GAS CORP	P	02/18/11	11/28/11	8,030	19,461	(11,431)
100	TAL INTERNATIONAL CORP	P	04/01/11	11/28/11	2,471	3,600	(1,129)
400	BRE PROPERTIES, INC.	P	05/06/11	06/06/11	19,948	19,200	748
1,000	RLJ LODGING TRUST	P	05/11/11	06/03/11	18,086	18,000	86
600	NEW MOUNTAIN FINANCE CORP	P	05/20/11	08/04/11	7,273	8,250	(977)
500	EXTERRAN PARTNERS LP	P	05/25/11	06/17/11	12,573	12,975	(402)
600	LONE PINE RESOURCES, INC.	P	05/26/11	07/20/11	7,002	7,800	(798)
500	INERGY LP	P	06/01/11	10/17/11	12,446	18,000	(5,554)
10	CONOCOPHILLIPS (OPTION)	P	10/12/11	10/12/11	1,060	-	1,060
400	AMERICAN MIDSTREAM	P	07/27/11	10/17/11	7,000	8,400	(1,400)
10	DUPONT E.I. DE NEMOURS & CO (OPTION)	P	10/27/11	10/27/11	910	-	910
10	DEERE & CO (OPTION)	P	10/24/11	10/24/11	2,020	-	2,020
					<u>\$ 574,875</u>	<u>\$ 551,653</u>	<u>\$ 23,222</u>

THE ETHEL & ABE LAPIDES FOUNDATION, INC

EIN: 06-6068567

FORM 990-PF

Part XV - Supplementary Information

Year Ended November 30, 2011

Line 2b - FORM WHICH APPLICATIONS SHOULD BE SUBMITTED:

The purpose of the Ethel and Abe Lapides Foundation is "To promote, foster and assist education, learning and science, to provide relief to the poor, the sick, the aged, and to promote the physical, cultural and spiritual welfare of men, women and children without regard to race, color or creed."

To request assistance from the foundation, please provide the following information:

1. Name of your organization
2. Tax exempt identification number
3. Date of inception and charitable Purpose
4. Except for National Public Charities, please list the names and address of principal trustees or officers
5. The amount of the grant or contribution requested including time frame desired
6. Provide an explanation as to how requested funds will be utilized
7. State whether your organization will supply, upon request, an accounting as to how funds granted were used

Please forward request to:

The Ethel & Abe Lapides Foundation
C/O Richard C. Feldman, Secretary
261 Bradley Street
New Haven, CT 06510

THE ETHEL & ABE LAPIDES FOUNDATION, INC.

EIN: 06-6068567

FORM 990-PF

Part XV, Line 3a – Grants and Contributions Paid
Year Ended November 30, 2011

Ability Beyond Disability 4 Berkshire Blvd, Bethel, CT 06801	Support of the Disabled	1,000
Arts Council of Greater New Haven 70 Audubon Street, New Haven, CT 06510	Support of Community and Educational Programs	2,500
Breakthrough New Haven 986 Forest Road, New Haven, CT 06515	Program Support	1,000
Bridges-A Community Support System 949 Bridgeport Avenue, Milford, CT 06460	Support of Youth at Risk	1,000
C.H.A.I.N. 91 Shelton Avenue, New Haven, CT 06511	Financial Assistance for Cancer Treatments	500
Christian Community Action, Inc 168 Davenport Avenue, New Haven, CT 06519	Support of Families in Need	500
Citywide Youth Coalition, Inc. P.O. Box 354, New Haven, CT 06513	Program Support	500
Clifford Beers Clinic 93 Edwards Street, New Haven, CT 06511	Support of Children in Need	1,000
Columbus House P.O. Box 7093, New Haven, CT 06519	Support of the Homeless	1,500
Community Mediation 32 Elm Street, New Haven, CT 06510	Program Support	500
Congregation Mishkan Israel 785 Ridge Road, Hamden, CT 06517	Program Support	2,000
Connecticut Audubon Society 1 Milford Point Road, Milford, CT 06460	Educational Support	500
Connecticut Council for Philanthropy 221 Main Street, Hartford, CT 06106	Program Support	1,325

THE ETHEL & ABE LAPIDES FOUNDATION, INC.

Connecticut Food Bank P.O. Box 8686, New Haven, CT 06531	Feed the Needy	1,500
Connecticut Mental Health Center 34 Park Street, New Haven, CT 06519	Mental Health Support	1,000
Coordinating Council for Children in Crisis 131 Dwight Street, New Haven, CT 06511	Child Abuse Prevention	1,000
Creative Arts Workshop 80 Audubon Street, New Haven, CT 06511	Support of Educational Programs for Children	1,000
Downtown Evening Soup Kitchen P.O. Box 1478, New Haven, CT 06506	Feed the Needy	1,500
Elm Shakespeare Company P.O. Box 206029, New Haven, CT 06520	Summer Programs and Productions	1,000
Fellowship Place 441 Elm Street, New Haven, CT 06511	Program Support	1,000
Garden Club of Woodbridge 11 Pease Road, Woodbridge, CT 06525	Program Support	500
Interaction Arts 114 1 st Place, Apt. G, Brooklyn, NY 11231	Summer Workshops	1,000
International Festival of Arts & Ideas 195 Church Street, 12th Fl, New Haven, CT 06510	Support Dance & Music Programs	2,500
Jewish Cemetery Association 360 Amity Road, Woodbridge, CT 06525	Care of Neglected Cemeteries	1,000
Jewish Federation of Greater NH 360 Amity Road, Woodbridge, CT 06525	Support of Jewish Life in Greater New Haven	1,000
Junta for Progressive Action 169 Grand Avenue, New Haven, CT 06513	Support of Adult Programs	1,000
L.E.A.P 31 Jefferson Road, New Haven, CT 06511	Support of Children's Programs	1,000
Long Wharf Theatre 222 Sargent Drive, New Haven, CT 06511	Support of the Arts	1,500

THE ETHEL & ABE LAPIDES FOUNDATION, INC.

Meals on Wheels 781 Whalley Avenue, New Haven, CT 06515	Meals for Senior's	500
Neighborhood Music School 100 Audubon Street, New Haven, CT 06510	Support the Arts	2,500
New Haven Ballet 70 Audubon Street, New Haven, CT 06511	Support of Educational Programs	1,000
New Haven Ecology Project 358 Springside Avenue, New Haven, CT 06515	Program Support	500
New Haven Legal Assistance 426 State Street, New Haven, CT 06510	Program Support	1,500
New Haven Preservation Trust P.O. Box 1671, New Haven, CT 06507	Preservation of New Haven's Architectural Heritage	500
New Haven Symphony Orchestra P.O. Box 9718, New Haven, CT 06436	Program Support	500
Opera Theater of Connecticut P.O. Box 733, Clinton, CT 06413	Program Support	1,000
PLAN of Connecticut P.O. Box 370312, West Hartford, CT 06137	Support of the Elderly	500
Recording for the Blind and Dyslexic 2067 Massachusetts Ave., Cambridge, MA 02140	Support for Students with Print Disabilities	500
Shubert Theater 247 College Street, New Haven, CT 06510	Support of the Arts	500
The New Haven Reads 45 Bristol Street, New Haven, CT 06511	Tutoring Program Support	500
URU The Right to Be, Inc. P.O. Box 26925, West Haven, CT 06516	Promote Social Consciousness	1,000
Veterans Support Foundation 8719 Colesville Road, Ste100, Silver Springs, MA 20910	Support for Homeless Veterans	500
Women's Health Research at Yale P.O. Box 208091, New Haven, CT 06520	Research Support	500

THE ETHEL & ABE LAPIDES FOUNDATION, INC.

WPKN
244 University Avenue, Bridgeport, CT 06604

Media Support

500

Yale Repertory Theatre
P.O. Box 208244, New Haven, CT 06520

Support of the Arts

2,000

Total Grants

\$45,825