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Form 990-PF

Return of Private Foundation

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

2011

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

For calendar year 2011, or tax year beginning 01-01-2011, and ending 12-31-2011

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

THE ABNER LEVY FOUNDATION

A Employer identification number

20-1824387

Number and street (or P O box number if mail is not delivered to street address)
6636 VARIEL AVENUE

Room/suite

B Telephone number (see page 10 of the instructions)

(818) 999-2828

City or town, state, and ZIP code
CANOGA PARK, CA 91303C 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 foundationI Fair market value of all assets at end of year (from Part II, col. (c), line 16) **\$ 854,003**

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)

1	Contributions, gifts, grants, etc., received (attach schedule)	94,047			
2	Check <input type="checkbox"/> if the foundation is not required to attach Sch B				
3	Interest on savings and temporary cash investments	389	389		
4	Dividends and interest from securities.	14,768	14,768		
5a	Gross rents				
b	Net rental income or (loss)				
6a	Net gain or (loss) from sale of assets not on line 10	5,267			
b	Gross sales price for all assets on line 6a 18,140				
7	Capital gain net income (from Part IV, line 2) . . .		5,267		
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)				
12	Total. Add lines 1 through 11	114,471	20,424	0	

13	Compensation of officers, directors, trustees, etc	0	0	0	0
14	Other employee salaries and wages				
15	Pension plans, employee benefits				
16a	Legal fees (attach schedule)	577	0	0	577
b	Accounting fees (attach schedule)				
c	Other professional fees (attach schedule)				
17	Interest				
18	Taxes (attach schedule) (see page 14 of the instructions)	685	0	0	0
19	Depreciation (attach schedule) and depletion . . .				
20	Occupancy				
21	Travel, conferences, and meetings				
22	Printing and publications				
23	Other expenses (attach schedule)	1,428	0	0	1,428
24	Total operating and administrative expenses.				
	Add lines 13 through 23	2,690	0	0	2,005
25	Contributions, gifts, grants paid	160,141			160,141
26	Total expenses and disbursements. Add lines 24 and 25	162,831	0	0	162,146
27	Subtract line 26 from line 12				
a	Excess of revenue over expenses and disbursements	-48,360			
b	Net investment income (if negative, enter -0-) . . .		20,424		
c	Adjusted net income (if negative, enter -0-) . . .			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	End of year		
			(a) Book Value	(b) Book Value	(c) Fair Market Value	
Assets	1 Cash—non-interest-bearing					
	2 Savings and temporary cash investments		337,240	264,324	264,325	
	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)					
	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)	641,594	65	666,150	589,678		
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)	978,834		930,474	854,003		
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		
	Foundations that follow SFAS 117, check here ► <input type="checkbox"/> and complete lines 24 through 26 and lines 30 and 31.					
	24 Unrestricted					
	25 Temporarily restricted					
	26 Permanently restricted					
	Foundations that do not follow SFAS 117, check here ► <input checked="" type="checkbox"/> and complete lines 27 through 31.					
	27 Capital stock, trust principal, or current funds		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	978,834		930,474		
30 Total net assets or fund balances (see page 17 of the instructions)	978,834		930,474			
31 Total liabilities and net assets/fund balances (see page 17 of the instructions)	978,834		930,474			

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	978,834
2	Enter amount from Part I, line 27a	2	-48,360
3	Other increases not included in line 2 (itemize) ►	3	0
4	Add lines 1, 2, and 3	4	930,474
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	930,474

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.)
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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) FMV 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))
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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	5,267
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	3	
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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))
2010	30,769	814,277	0.037787
2009	85,739	577,267	0.148526
2008	27,351	531,052	0.051503
2007	23,425	406,605	0.057611
2006	14,098	240,996	0.058499

2 Total of line 1, column (d).	2	0.353926
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	0.070785
4 Enter the net value of noncharitable-use assets for 2011 from Part X, line 5.	4	952,433
5 Multiply line 4 by line 3.	5	67,418
6 Enter 1% of net investment income (1% of Part I, line 27b).	6	204
7 Add lines 5 and 6.	7	67,622
8 Enter qualifying distributions from Part XII, line 4.	8	162,146

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 <input type="checkbox"/> and enter "N/A" on line 1	1	204
	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 checked="" type="checkbox"/> and enter 1% of Part I, line 27b	1	204
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	204
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	204
6	Credits/Payments		
a	2011 estimated tax payments and 2010 overpayment credited to 2011	6a	296
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	296
8	Enter any penalty for underpayment of estimated tax Check here <input type="checkbox"/> if Form 2220 is attached	8	
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	92
11	Enter the amount of line 10 to be Credited to 2012 estimated tax <input type="checkbox"/>	92	Refunded <input type="checkbox"/>
		11	0

Part VII-A Statements Regarding Activities

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	Yes	No
			Yes	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	Yes	No
	<i>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.</i>			
c	Did the foundation file Form 1120-POL for this year?	1c	Yes	No
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? <i>If "Yes," attach a detailed description of the activities.</i>	2	Yes	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? <i>If "Yes," attach a conformed copy of the changes</i>	3	Yes	No
4a	Did the foundation have unrelated business gross income of \$1,000 or more during the year?	4a	Yes	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? <i>If "Yes," attach the statement required by General Instruction T.</i>	5	Yes	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? <i>If "Yes," complete Part II, col (c), and Part XV</i>	7	Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) <input type="checkbox"/> CA			
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? <i>If "No," attach explanation.</i>	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 2011 or the taxable year beginning in 2011 (see instructions for Part XIV on page 27)? <i>If "Yes," complete Part XIV</i>	9	Yes	No
10	Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses</i>	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 ► JESSE PALAGANAS Located at ► 6636 VARIEL AVENUE CANOGA PARK CA	Telephone no ► (818) 999-2828 ZIP +4 ► 91303		
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —Check here ► <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the year. ► <input type="checkbox"/> 15			
16	At any time during calendar year 2011, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16	Yes	No
See 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? ► <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 20 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here. ► <input type="checkbox"/>	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 2011?	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 2011, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2011? ► <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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? ► <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	3b	
b	If "Yes," did it have excess business holdings in 2011 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 2011).	4a	No
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4b	
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 2011?	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))?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(2)	Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(3)	Provide a grant to an individual for travel, study, or other similar purposes?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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).	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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)? Organizations relying on a current notice regarding disaster assistance check here.	<input checked="" type="checkbox"/>	5b	
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?	<input type="checkbox"/> Yes <input type="checkbox"/> No		
	<i>If "Yes," attach the statement required by Regulations section 53.4945-5(d).</i>			
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	6b	No
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			
	<i>If "Yes" to 6b, file Form 8870.</i>			
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		7b	
b	If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?			

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
DAVID SARRAF	PRESIDENT	0	0	0
6636 VARIEL AVENUE CANOGA PARK, CA 91303	2 00			
NATALIE SARRAF	CFO	0	0	0
6636 VARIEL AVENUE CANOGA PARK, CA 91303	2 00			

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.			<input checked="" type="checkbox"/>	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		

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.

1	
2	
3	
4	

Part IX-B **Summary of Program-Related Investments** (see page 23 of the instructions)

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

1		Amount
2		
All other program-related investments See page 24 of the instructions		
3		
Total	Add lines 1 through 3	

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes		
a	Average monthly fair market value of securities.	1a	678,433
b	Average of monthly cash balances.	1b	288,504
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	966,937
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	966,937
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see page 25 of the instructions).	4	14,504
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	952,433
6	Minimum investment return. Enter 5% of line 5.	6	47,622

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	47,622
2a	Tax on investment income for 2011 from Part VI, line 5.	2a	204
b	Income tax for 2011 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	204
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	47,418
4	Recoveries of amounts treated as qualifying distributions.	4	0
5	Add lines 3 and 4.	5	47,418
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	47,418

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	162,146
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	3a	
a	Suitability test (prior IRS approval required).	3b	
b	Cash distribution test (attach the required schedule).	4	162,146
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	5	204
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).	6	161,942
6	Adjusted qualifying distributions. Subtract line 5 from line 4.		

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 2010	(c) 2010	(d) 2011
1 Distributable amount for 2011 from Part XI, line 7				47,418
2 Undistributed income, if any, as of the end of 2011			0	
a Enter amount for 2010 only.		0		
b Total for prior years 20____, 20____, 20____		0		
3 Excess distributions carryover, if any, to 2011				
a From 2006.	2,329			
b From 2007.	3,666			
c From 2008.	1,048			
d From 2009.	57,200			
e From 2010.				
f Total of lines 3a through e.	64,243			
4 Qualifying distributions for 2011 from Part XII, line 4 ► \$ _____ 162,146			0	
a Applied to 2010, 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 2011 distributable amount.			47,418	
e Remaining amount distributed out of corpus	114,728			
5 Excess distributions carryover applied to 2011 (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:	178,971			
a Corpus Add lines 3f, 4c, and 4e Subtract line 5				
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 2010 Subtract line 4a from line 2a Taxable amount—see page 27 of the instructions			0	
f Undistributed income for 2011 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 2006 not applied on line 5 or line 7 (see page 27 of the instructions).	2,329			
9 Excess distributions carryover to 2012. Subtract lines 7 and 8 from line 6a	176,642			
10 Analysis of line 9				
a Excess from 2007.	3,666			
b Excess from 2008.	1,048			
c Excess from 2009.	57,200			
d Excess from 2010.				
e Excess from 2011.	114,728			

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 2011, enter the date of the ruling. <input type="text"/>			
b	Check box to indicate whether the organization is a private operating foundation described in section <input type="checkbox"/> 4942(j)(3) or <input type="checkbox"/> 4942(j)(5)			
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))

See Additional Data Table

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	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year See Additional Data Table				
Total			► 3a	160,141
b Approved for future payment				
Total			► 3b	0

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See page 28 of the instructions)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments.					
3 Interest on savings and temporary cash investments			14	389	
4 Dividends and interest from securities.			14	14,768	
5 Net rental income or (loss) from real estate					
a Debt-financed property.					
b Not debt-financed property.					
6 Net rental income or (loss) from personal property					
7 Other investment income.					
8 Gain or (loss) from sales of assets other than inventory			01	5,267	
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		20,424	0
13 Total Add line 12, columns (b), (d), and (e).			13		20,424
(See worksheet in line 13 instructions on page 28 to verify calculations.)					

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

Part XVII **Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations**

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 or

(1) Cash.

(2) Other assets.

Other transactions

(1) Sales of assets to a noncharitable exempt organization. . .

(2) Purchases of assets from a noncharitable exempt

(3) Rental of facilities, equipment,

(4) Reimbursement arrangements

(8) Performance of services or membership or fundraising solicitations.

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.

	Yes	No
1a(1)		No
1a(2)		No
1b(1)		No
1b(2)		No
1b(3)		No
1b(4)		No
1b(5)		No
1b(6)		No
1c		No

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		
<p>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.</p>				
*****	2012-11-06	*****		
Signature of officer or trustee	Date	Title		
<p>Sign Here</p> <p>Paid Preparer's Use Only</p>	<p>Preparer's Signature</p> <p>STEVE CUPINGOOD</p>	<p>Date</p> <p>2012-11-06</p> <p>Check if self-employed</p>	PTIN	
			P00244344	

May the IRS discuss this return with the preparer shown above? See instructions Yes No

Schedule B(Form 990, 990-EZ,
or 990-PF)Department of the Treasury
Internal Revenue Service**Schedule of Contributors**

► Attach to Form 990, 990-EZ, or 990-PF.

OMB No 1545-0047

2011**Name of organization**

THE ABNER LEVY FOUNDATION

Employer identification number

20-1824387

Organization type (check one)**Filers of:****Section:**

Form 990 or 990-EZ

501(c)() (enter number) organization

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

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

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

501(c)(3) taxable private foundation

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

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

Special Rules

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

For a section 501(c)(7), (8), or (10) organization filing Form 990, or 990-EZ, that received from any one contributor, during the year, aggregate contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals Complete Parts I, II, and III

For a section 501(c)(7), (8), or (10) organization filing Form 990, or 990-EZ, that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc , purposes, but these contributions did not aggregate to more than \$1,000 If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc , purpose Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc , contributions of \$5,000 or more during the year ► \$ _____

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

Name of organization
THE ABNER LEVY FOUNDATION

Employer identification number

20-1824387

Part I Contributors (see Instructions) Use duplicate copies of Part I if additional space is needed			
(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	<u>NATALIE SARRAF</u> 6636 VARIEL AVENUE <u>CANOGA PARK, CA 91303</u>	\$ <u>50,000</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
2	<u>Y S NAZARIAN FAMILY FOUNDATION</u> 1801 CENTURY PARK WEST FL 5 <u>LOS ANGELES, CA 90067</u>	\$ <u>5,000</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
3	<u>ISAAC MORADI</u> 9301 WILSHIRE BLVD STE 315 <u>BEVERLY HILLS, CA 90210</u>	\$ <u>5,000</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
4	<u>RAYMOND LEVY DAN LEVY</u> 9301 WILSHIRE BLVD STE 606 <u>BEVERLY HILLS, CA 90210</u>	\$ <u>5,000</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
5	<u>DAVID AND LAURA MERAGE FOUNDATION</u> 6400 S FIDDLERS GREEN CIRCLE STE 20 <u>ENGLEWOOD, CO 80111</u>	\$ <u>5,000</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
		\$ <u> </u>	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)

Name of organization THE ABNER LEVY FOUNDATION			Employer identification number 20-1824387
Part III Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations aggregating more than \$1,000 for the year. (Complete columns (a) through (e) and the following line entry) For organizations completing Part III, enter the total of <i>exclusively religious, charitable, etc., contributions of \$1,000 or less</i> for the year (Enter this information once See instructions) ► \$ Use duplicate copies of Part III if additional space is needed			
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
—	—	—	—
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
—	—	—	—
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
—	—	—	—
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
—	—	—	—
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
—	—	—	—
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
—	—	—	—
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
—	—	—	—
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
—	—	—	—

Additional Data

Software ID:

Software Version:

EIN: 20-1824387

Name: THE ABNER LEVY FOUNDATION

Form 990PF - Special Condition Description:

Special Condition Description

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)
0 1960 SHS BLACKRCK GNMA PORT INV A	P	2010-12-23	2011-10-18
22 0690 SHS WELLS PRECIOUS METALS A	P	2010-12-14	2011-06-08
15 1250 SHS WELLS PRECIOUS METALS A	P	2010-12-20	2011-06-08
57110 SHS BLACKRCK GNMA PORT INV	P	2010-04-01	2011-10-18
0 907 SHS BLACKRCK GNMA PORT INV	P	2010-05-03	2011-10-18
132 6600 SHS WELLS PRECIOUS METALS	P	2009-10-20	2011-06-08
CAPITAL GAINS DIVIDENDS	P		

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)
2		2	0
1,754		2,008	-254
1,203		1,298	-95
60		61	-1
9		9	0
10,532		9,495	1,037
4,580			4,580

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	
			0
			-254
			-95
			-1
			0
			1,037
			4,580

Form 990PF Part XV Line 1a - 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).

DAVID SARRAF

NATALIE SARRAF

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a Paid during the year				
ADVANCEMENT OF RESEARCH FOR MYOPATHIES (ARM)PO BOX 261926 ENCINO, CA 91426	NONE	EXEMPT	GENERAL	26
AFL-AMERICAN FRIENDS OF LIBI 419 HARVARD STREET BROOKLINE, MA 02446	NONE	EXEMPT	GENERAL	26
ALZHEIMER'S DISEASE RESEARCH 22512 GATEWAY CENTER DRIVE PO BOX 1950 CLARKSBURG, MD 20871	NONE	EXEMPT	GENERAL	26
AMERICAN DIABETES ASSOCIATION PO BOX 1834 MERRIFIELD, VA 221168034	NONE	EXEMPT	GENERAL	26
AMERICAN FRIENDS OF MEIR PANIM5316 NEW UTRECHT AVENUE BROOKLYN, NY 11219	NONE	EXEMPT	GENERAL	62
AMERICAN FRIENDS OF TEL AVIV UNIVERSITY39 BROADWAY STE 1510 NEW YORK, NY 10006	NONE	EXEMPT	GENERAL	50,000
AMERICAN FRIENDS OF THE HEBREW UNIVERSITY PO BOX 2035 NEW YORK, NY 100210051	NONE	EXEMPT	GENERAL	26
AMERICAN FRIENDS OF TZOHAR 1417 CONEY ISLAND AVENUE BROOKLYN, NY 11230	NONE	EXEMPT	GENERAL	26
AMERICAN ISRAEL PUBLIC AFFAIRS COMMITTEE PO BOX 96727 WASHINGTON, DC 200777617	NONE	EXEMPT	GENERAL	76
AMERICAN JEWISH COMMITTEE PO BOX 170800 MILWAUKEE, WI 53217	NONE	EXEMPT	GENERAL	26
BAYCREST FOUNDATION 3560 BATHURST ST TORONTO ONTARIO M6A 2E1 CA	NONE	EXEMPT	GENERAL	20,000
B'NAI B'RUTH INTERNATIONAL 2020 K ST NW 7TH FLOOR WASHINGTON, DC 20006	NONE	EXEMPT	GENERAL	18
BRAILLE BOOKS FOR BLIND CHILDREN- AMERICAN ACTION FUND FOR BLIND CHILDREN & PO BOX 7481 HALETHORPE, MD 212270481	NONE	EXEMPT	GENERAL	26
CAMPS FOR BLIND PO BOX 6097 LINCOLN, NE 685060097	NONE	EXEMPT	GENERAL	26
CHABAD OF CALIFORNIA 741 GAYLEY AVENUE LOS ANGELES, CA 90099	NONE	EXEMPT	GENERAL	26
CHILDRENS HOSPITAL LOS ANGELES CHILDRENS HOSP LA - DEPT 2712 LOS ANGELES, CA 90084	NONE	EXEMPT	GENERAL	26
CITY OF HOPE PO BOX 60409 LOS ANGELES, CA 90060	NONE	EXEMPT	GENERAL	10,000
COLEL CHABAD (RABBI MEIR BAAL CHARITIES IN THE HOLY LAND)806 EASTERN PKWY BROOKLYN, NY 112139818	NONE	EXEMPT	GENERAL	18
CRYSTIC FIBROSIS FOUNDATION 4929 WILSHIRE BLVD 702 LOS ANGELES, CA 90010	NONE	EXEMPT	GENERAL	26
DAVID HOROWITZ FOUNDER 6636 VARIEL AVENUE CANOGA PARK, CA 91303	NONE	EXEMPT	GENERAL	25
DISABLED AMERICAN VETERANS PO BOX 14301 CINCANNATI, OH 452500301	NONE	EXEMPT	GENERAL	26
EDNA NADASSIRZADEH FOUNDATION 6636 VARIEL AVENUE CANOGA PARK, CA 91303	NONE	EXEMPT	GENERAL	5,000
EPILEPSY FOUNDATION 4351 GARDEN CITY DRIVE LANDOVER, MD 20785	NONE	EXEMPT	GENERAL	55
ERETZ CULTURAL CENTER-6170 WILBUR AVENUE TARZANA, CA 91335	NONE	EXEMPT	GENERAL	504
FARIBORZ FRED MATLOOB FOUNDATION PO BOX 57048 SHERMAN OAKS, CA 91413	NONE	EXEMPT	GENERAL	120
FRIENDS OF JERUSALEM ACADEMY MUSIC AND DANCE 1801 CENTURY PARK WEST 5TH FLR LOS ANGELES, CA 90067	NONE	EXEMPT	GENERAL	5,000
FRIENDS OF JERUZALEM COLLEGE OF TECHNOLOGY 9454 WILSHIRE BLVD STE 600 BEVERLY HILLS, CA 90212	NONE	EXEMPT	GENERAL	500
FRIENDS OF THE ISRAEL DEFENSE FORCES 4640 ADMIRALTY WAY STE 406 MARINA DEL REY, CA 90292	NONE	EXEMPT	GENERAL	4,026
HADASA 455 ROBERTSON BLVD BEVERLY HILLS, CA 90211	NONE	EXEMPT	GENERAL	176
HOPE FOUNDATION PO BOX 18280 BEVERLY HILLS, CA 90209	NONE	EXEMPT	GENERAL	1,000

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a Paid during the year				
INNER CITY ARTS720 KOHLER ST LOS ANGELES, CA 90021	NONE	EXEMPT	GENERAL	1,700
IRANIAN JEWISH WOMENS ORGANIZATION6636 VARIEL AVENUE CANOGA PARK, CA 91303	NONE	EXEMPT	GENERAL	300
ISRAEIL SPORT CENTER FOR DISABLEDPO BOX 667 DEERFIELD, IL 60015	NONE	EXEMPT	GENERAL	36
ISRAEL CANCER RESEARCH FUND- ICRF159 S BEVERLY DR 207 BEVERLY HILLS, CA 90212	NONE	EXEMPT	GENERAL	200
ISRAEL CHILDRENS CANCER FOUNDATION141 WASHINGTON AVENUE SUITE 205 LAWRENCE, NY 11559	NONE	EXEMPT	GENERAL	26
ISRAEL SPECIAL KIDS FUND505 EIGHT AVENUE SUITE 12A04 NEW YORK, NY 10138	NONE	EXEMPT	GENERAL	26
JEWISH NATIONAL FUND6505 WILSHIRE BLVD LOS ANGELES, CA 90048	NONE	EXEMPT	GENERAL	26
JEWISH WAR VETERANS OF THE USAPO BOX 1575 MERRIFIELD, VA 221169944	NONE	EXEMPT	GENERAL	26
KATSUYA- AMERICAN EXPRESS (DINNER FOR FOUNDATION ALZHEIMERS DISEASE)322 8TH AVE 7TH FL NEW YORK, NY 10001	NONE	EXEMPT	GENERAL	24,702
KATSUYA- AMERICAN EXPRESS (DINNER FOR FOUNDATION STEM CELL RESEARCH UCLA10920 WILSHIRE BLVD LOS ANGELES, CA 90024	NONE	EXEMPT	GENERAL	21,411
LOS ANGELES COUNTY POLICE CANINE ASSOC1223 WILSHIRE BLVD STE 435 SANTA MONICA, CA 90403	NONE	EXEMPT	GENERAL	90
MEMORIAL SLOAN-KETTERING CANCER CENTERPO BOX 5028 HAGERSTOWN, MD 217415028	NONE	EXEMPT	GENERAL	26
MOTHER AGAINST DRUNK DRIVINGPO BOX 758521 TOPEKA, KS 666758521	NONE	EXEMPT	GENERAL	26
MOUTH AND FOOT PAINTING ARTIST2070 PEACHTREE INDUSTRIAL COURT STE 101 ATLANTA, GA 303412240	NONE	EXEMPT	GENERAL	26
NATIONAL CHILDREN'S CANCER SOCIETYONE SOUTH MEMORIAL DRIVE SUITE 800 ST LOUIS, MO 63102	NONE	EXEMPT	GENERAL	26
NATIONAL FEDERATION OF BLIND200 EAST WELLS ST BALTIMORE, MD 21230	NONE	EXEMPT	GENERAL	56
NATIONAL GLAUCOMA RESEARCH 22512 GATEWAY CENTER DRIVE PO BOX 1962 CLARKSBURG, MD 20871	NONE	EXEMPT	GENERAL	26
NATURAL FEDERATION OF BLIND 200 EAST WELLS ST BALTIMORE, MD 21230	NONE	EXEMPT	GENERAL	20
PARALYZED VETERANS OF AMERICA801 EIGHTEENTH ST NW WASHINGTON, DC 20006	NONE	EXEMPT	GENERAL	26
POLICE FAMILY SURVIVOR'S FUND6636 VARIEL AVENUE CANOGA PARK, CA 91303	NONE	EXEMPT	GENERAL	26
RABBI MEIR BAAL HANES6636 VARIEL AVENUE CANOGA PARK, CA 91303	NONE	EXEMPT	GENERAL	18
RABBI YECHIEL ECKSTEIN- INTL FELLOWSHIP OF CHRISTIANS AND JEWSPo BOX 97339 WASHINGTON, DC 200777472	NONE	EXEMPT	GENERAL	26
SACC6636 VARIEL AVENUE CANOGA PARK, CA 91303	NONE	EXEMPT	GENERAL	158
SHOFAR CULTURAL FOUNDATION INCPO BOX 222136 GREAT NECK, NY 11022	NONE	EXEMPT	GENERAL	500
SINAI TEMPLE10400 WILSHIRE BLVD LOS ANGELES, CA 90024	NONE	EXEMPT	GENERAL	360
TASHBAR TORAT HAYIM HEBREW ACADEMY (TZEDAKA FUND)1210 SCIENEGA BLVD LOS ANGELES, CA 90035	NONE	EXEMPT	GENERAL	1,000
THE HOME OF THE SAGES OF ISRAEL6636 VARIEL AVENUE CANOGA PARK, CA 91303	NONE	EXEMPT	GENERAL	27
THE LEUKEMIA & LYMPHOMA SOCIETYPO BOX 9031 PITTSFIELD, MA 01202	NONE	EXEMPT	GENERAL	52
THE UCLA FOUNDATION (DAVID GEFFEN SCHOOL OF MEDICINE) 10945 LE CONTE AVE STE 3119 LOS ANGELES, CA 90095	NONE	EXEMPT	GENERAL	5,000
UNITED JEWISH FUNDJEWISH FEDERATION COUNCIL PO BOX 54269 LOS ANGELES, CA 90054	NONE	EXEMPT	GENERAL	26

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
UNITED STATES HOLOCAUST MEMORIAL MUSEUM PO BOX 90968 WASHINGTON, DC 200900988	NONE	EXEMPT	GENERAL	26
UNITED TIVERIAS INSTITUTIONS 6636 VARIEL AVENUE CANOGA PARK, CA 91303	NONE	EXEMPT	GENERAL	26
WILSHIRE BLVD TEMPLE3663 WILSHIRE BLVD LOS ANGELES, CA 90010	NONE	EXEMPT	GENERAL	6,950
WOMENS INTL ZIONIST ORGANIZATION- WIZO 9461 CHARLEVILLE BLVD 207 BEVERLY HILLS, CA 90212	NONE	EXEMPT	GENERAL	225
WORLD JEWISH CONGRESS FOUNDATION6636 VARIEL AVENUE CANOGA PARK, CA 91303	NONE	EXEMPT	GENERAL	28
Total			► 3a	160,141

TY 2011 Investments - Other Schedule

Name: THE ABNER LEVY FOUNDATION**EIN:** 20-1824387

Category / Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
MERRILL LYNCH	AT COST	666,150	589,678

TY 2011 Legal Fees Schedule

Name: THE ABNER LEVY FOUNDATION

EIN: 20-1824387

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
LEGAL FEES	577	0	0	577

TY 2011 Other Expenses Schedule

Name: THE ABNER LEVY FOUNDATION

EIN: 20-1824387

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
BANK CHARGES	1,428	0	0	1,428

TY 2011 Taxes Schedule

Name: THE ABNER LEVY FOUNDATION**EIN:** 20-1824387

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
990-PF 2011 EXT PMT	600	0	0	0
CALIFORNIA FORM 199	10	0	0	0
REGISTRY OF CHARITABLE TRUST	75	0	0	0