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Form **990-PF**

Department of the Treasury
Internal Revenue Service

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

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

OMB No 1545-0052

2011

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 SAMUEL AND JEAN FRANKEL
HEALTH AND RESEARCH FOUNDATION

A Employer identification number
30-0095044

Number and street (or P O box number if mail is not delivered to street address)
1004 BROOKWOOD

Room/suite

B Telephone number (see page 10 of the instructions)
(248) 645-1307

City or town, state, and ZIP code
BIRMINGHAM, MI 48009

C If exemption application is pending, check here ☐

D 1. Foreign organizations, check here ☐

2. Foreign organizations meeting the 85% test, check here and attach computation ☐

H Check type of organization ☒ Section 501(c)(3) exempt private foundation
☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation

I Fair market value of all assets at end of year (from Part II, col. (c), line 16)
\$ 21,375,755

J Accounting method ☒ Cash ☐ Accrual
☐ Other (specify) _____
(Part I, column (d) must be on cash basis.)

E If private foundation status was terminated under section 507(b)(1)(A), check here ☐

F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see page 11 of the instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc , received (attach schedule)				
	2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	425,950	425,950		
	4 Dividends and interest from securities.	415,777	394,464		
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	47,696			
	b Gross sales price for all assets on line 6a 1,291,089				
	7 Capital gain net income (from Part IV , line 2)		47,696		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
Operating and Administrative Expenses	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	889,423	868,110		
	13 Compensation of officers, directors, trustees, etc	0	0		0
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule).				
	b Accounting fees (attach schedule).	2,500	0		0
	c Other professional fees (attach schedule)	68,164	68,164		0
	17 Interest				
	18 Taxes (attach schedule) (see page 14 of the instructions)	16,504	1,504		0
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule).	2,137	2,117		0
	24 Total operating and administrative expenses.				
	Add lines 13 through 23	89,305	71,785		0
	25 Contributions, gifts, grants paid	1,025,000			1,025,000
	26 Total expenses and disbursements. Add lines 24 and 25	1,114,305	71,785		1,025,000
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	-224,882			
	b Net investment income (if negative, enter -0-)		796,325		
	c Adjusted net income (if negative, enter -0-)				

For Privacy Act and Paperwork Reduction Act Notice, see page 30 of the instructions.

Cat No 11289X

Form **990-PF** (2011)

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	3,706,812	2,390,410	2,403,782
	3	Accounts receivable ▶ 14,958			
		Less allowance for doubtful accounts ▶	35,103	14,958	
	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)	5,066,234	5,274,992	5,836,562
	b	Investments—corporate stock (attach schedule)	1,674,734	1,827,571	1,814,355
	c	Investments—corporate bonds (attach schedule).	1,812,179	1,690,138	1,553,909
	11	Investments—land, buildings, and equipment basis ▶			
		Less accumulated depreciation (attach schedule) ▶			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)	8,917,235	9,789,346	9,767,147
	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)	21,212,297	20,987,415	21,375,755

Liabilities	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶)			
	23	Total liabilities (add lines 17 through 22)	0	0	

Net Assets or Fund Balances		Foundations that follow SFAS 117, check here ▶			
		and complete lines 24 through 26 and lines 30 and 31.			
	24	Unrestricted			
	25	Temporarily restricted			
	26	Permanently restricted			
		Foundations that do not follow SFAS 117, check here ▶			
		and complete lines 27 through 31.			
	27	Capital stock, trust principal, or current funds	0	0	
	28	Paid-in or capital surplus, or land, bldg , and equipment fund	0	0	
	29	Retained earnings, accumulated income, endowment, or other funds	21,212,297	20,987,415	
	30	Total net assets or fund balances (see page 17 of the instructions)	21,212,297	20,987,415	
	31	Total liabilities and net assets/fund balances (see page 17 of the instructions)	21,212,297	20,987,415	

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	21,212,297
2	Enter amount from Part I, line 27a	2	-224,882
3	Other increases not included in line 2 (itemize) ▶	3	0
4	Add lines 1, 2, and 3	4	20,987,415
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	20,987,415

Part IV

Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)		(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
1a	See Additional Data Table			
b				
c				
d				
e				

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a See Additional Data Table			
b			
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
a See Additional Data Table			
b			
c			
d			
e			

2	Capital gain net income or (net capital loss)	{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	2	47,696
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see pages 13 and 17 of the instructions) If (loss), enter -0- in Part I, line 8		3	

Part V

Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income)

If section 4940(d)(2) applies, leave this part blank

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☒ No
If "Yes," the foundation does not qualify under section 4940(e) Do not complete this part

1 Enter the appropriate amount in each column for each year, see page 18 of the instructions before making any entries			
(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2010	1,044,096	21,354,958	0 048892
2009	377,554	20,391,552	0 018515
2008	58,242	8,769,663	0 006641
2007			
2006			

2	Total of line 1, column (d).	2	0 074048
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 024683
4	Enter the net value of noncharitable-use assets for 2011 from Part X, line 5.	4	21,237,148
5	Multiply line 4 by line 3.	5	524,197
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	7,963
7	Add lines 5 and 6.	7	532,160
8	Enter qualifying distributions from Part XII, line 4.	8	1,025,000

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 VIExcise 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			
		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	7,963
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	7,963
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	7,963
6		Credits/Payments			
a		2011 estimated tax payments and 2010 overpayment credited to 2011	6a	11,610	
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	11,610
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	3,647
11		Enter the amount of line 10 to be Credited to 2012 estimated tax <input checked="" type="checkbox"/> 3,647	Refunded <input type="checkbox"/>	11	0

Part VII-AStatements 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?		Yes	No
		1a		No
b	Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)?			No
	If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.			
c	Did the foundation file Form 1120-POL for this year?	1c		No
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation <input checked="" type="checkbox"/> \$ 0 (2) On foundation managers <input checked="" 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 checked="" 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.	2		No
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes	3		No
4a	Did the foundation have unrelated business gross income of \$1,000 or more during the year?	4a		No
b	If "Yes," has it filed a tax return on Form 990-T for this year?	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T.	5		No
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	Yes	
7	Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col (c), and Part XV	7	Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) <input checked="" type="checkbox"/> MI			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation .	8b	Yes	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2011 or the taxable year beginning in 2011 (see instructions for Part XIV on page 27)? If "Yes," complete Part XIV	9		No
10	Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	10		No

Part VII-A

Statements Regarding Activities *(continued)*

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see page 20 of the instructions).	11		No
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address N/A	13	Yes	
14	The books are in care of JO ELYN NYMAN Telephone no (248) 645-1307 Located at 1004 BROOKWOOD BIRMINGHAM MI ZIP+4 48009			
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.			
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?	15		
	See 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

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? (2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? (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)? (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).			
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.	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? If "Yes," list the years 2010, 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	Yes	
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?			
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.).	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2011?	4b		No

Part VIII

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

3 Five highest-paid independent contractors for professional services (see page 23 of the instructions). If none, enter "NONE".		
(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services.		0

Part IX-A

Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1	
2	
3	
4	

Part IX-B

Summary of Program-Related Investments (see page 23 of the instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1	
2	
All other program-related investments. See page 24 of the instructions.	
3	
Total. Add lines 1 through 3.	0

Part X

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes		
a	Average monthly fair market value of securities.	1a	18,511,945
b	Average of monthly cash balances.	1b	3,048,611
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	21,560,556
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	21,560,556
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see page 25 of the instructions).	4	323,408
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	21,237,148
6	Minimum investment return. Enter 5% of line 5.	6	1,061,857

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	1,061,857
2a	Tax on investment income for 2011 from Part VI, line 5.	2a	7,963
b	Income tax for 2011 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	7,963
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	1,053,894
4	Recoveries of amounts treated as qualifying distributions.	4	0
5	Add lines 3 and 4.	5	1,053,894
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	1,053,894

Part XII

Qualifying Distributions (see page 25 of the instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc , purposes		
a	Expenses, contributions, gifts, etc —total from Part I, column (d), line 26.	1a	1,025,000
b	Program-related investments—total from Part IX-B.	1b	0
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes.	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required).	3a	
b	Cash distribution test (attach the required schedule).	3b	
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	1,025,000
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see page 26 of the instructions).	5	7,963
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	1,017,037
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			
2	Undistributed income, if any, as of the end of 2011			
a	Enter amount for 2010 only.			
b	Total for prior years 20____, 20____, 20____			
3	Excess distributions carryover, if any, to 2011			
a	From 2006.			
b	From 2007.			
c	From 2008.			
d	From 2009.			
e	From 2010.			
f	Total of lines 3a through e.			
4	Qualifying distributions for 2011 from Part XII, line 4 ▶ \$ 1,025,000			
a	Applied to 2010, but not more than line 2a			
b	Applied to undistributed income of prior years (Election required—see page 26 of the instructions)			
c	Treated as distributions out of corpus (Election required—see page 26 of the instructions). . .			
d	Applied to 2011 distributable amount.			
e	Remaining amount distributed out of corpus			
5	Excess distributions carryover applied to 2011 (If an amount appears in column (d), the same amount must be shown in column (a).)			
6	Enter the net total of each column as indicated below:			
a	Corpus Add lines 3f, 4c, and 4e Subtract line 5			
b	Prior years' undistributed income Subtract line 4b from line 2b.			
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.			
d	Subtract line 6c from line 6b Taxable amount—see page 27 of the instructions . . .			
e	Undistributed income for 2010 Subtract line 4a from line 2a Taxable amount—see page 27 of the instructions			
f	Undistributed income for 2011 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2011.			
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).			
8	Excess distributions carryover from 2006 not applied on line 5 or line 7 (see page 27 of the instructions).			
9	Excess distributions carryover to 2012. Subtract lines 7 and 8 from line 6a.			
10	Analysis of line 9			
a	Excess from 2007.			
b	Excess from 2008.			
c	Excess from 2009.			
d	Excess from 2010.			
e	Excess from 2011.			

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.

b

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

☐ 4942(j)(3) or ☐ 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	Tax year	Prior 3 years			(e) Total
		(a) 2011	(b) 2010	(c) 2009	(d) 2008	
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	1,025,000
b Approved for future payment				
Total			3b	0

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	425,950	
4 Dividends and interest from securities. . . .			14	415,777	
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			14	47,696	
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		889,423	0
13 Total. Add line 12, columns (b), (d), and (e).			13	889,423	889,423

[illegible]

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?		Yes	No
a	Transfers from the reporting foundation to a noncharitable exempt organization of		
(1)	Cash.	1a(1)	No
(2)	Other assets.	1a(2)	No
b	Other transactions		
(1)	Sales of assets to a noncharitable exempt organization.	1b(1)	No
(2)	Purchases of assets from a noncharitable exempt organization.	1b(2)	No
(3)	Rental of facilities, equipment, or other assets.	1b(3)	No
(4)	Reimbursement arrangements.	1b(4)	No
(5)	Loans or loan guarantees.	1b(5)	No
(6)	Performance of services or membership or fundraising solicitations.	1b(6)	No
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees.	1c	No
d	If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received		

[illegible]

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No

b If "Yes," complete the following schedule

(a) Name of organization		(b) Type of organization		(c) Description of relationship	
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					
*****		2012-05-29		*****	
Signature of officer or trustee		Date		Title	
Paid Preparer's Use Only	Preparer's Signature JOHN W WEIPERT		Date 2012-05-29	Check if self-employed <input checked="" type="checkbox"/>	PTIN P00013175
	Firm's name TAMA BUDAJ & RAAB PC 32783 MIDDLEBELT ROAD			Firm's EIN 38-2322726	
	Firm's address FARMINGTON HILLS, MI 483341726			Phone no (248) 626-3800	

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

Additional Data

Software ID:
Software Version:
EIN: 30-0095044
Name: THE SAMUEL AND JEAN FRANKEL
HEALTH AND RESEARCH 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)
875 25 SHS DELAWARE LIMITED TERM DIV	P		2011-02-07
2469 988 SHS JOHN HANCOCK HIGH YIELD	P		2011-08-16
200000 SHS BARCLAYS BANK PLC CLD SER MTN	P	2010-07-21	2011-07-27
28526 SHS DELAWARE LIMITED TERM DIV	P		2011-02-07
29120 SHS JOHN HANCOCK HIGH YIELD	P		2011-08-16
25000 SHS EKSPORT STARS SPX	P	2010-08-25	2011-03-01
247000 SHS CD METLIFE BANK	P	2009-10-05	2011-10-14
17354 SHS TORTOISE ENERGY CAP CLD	P	2009-11-24	2011-03-14
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)
7,746		7,835	-89
8,571		9,500	-929
200,000		198,500	1,500
252,455		252,983	-528
101,046		104,035	-2,989
265,875		250,000	15,875
247,000		247,000	0
175,275		173,540	1,735
33,121			33,121


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) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
			-89
			-929
			1,500
			-528
			-2,989
			15,875
			0
			1,735
			33,121

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).

BRUCE FRANKEL
JEAN FRANKEL

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 <i>Paid during the year</i>				
GILDA'S CLUB3517 ROCHESTER ROAD ROYAL OAK,MI 48073	NONE	501(C)(3)	ASSISTANCE FOR SUPPORT GROUPS, EDUCATION AND WORKSHOPS	10,000
CARE HOUSE OF OAKLAND COUNTY44765 WOODWARD AVENUE PONTIAC,MI 48341	NONE	501(C)(3)	ASSISTANCE FOR ABUSED AND NEGLECTED CHILDREN	110,000
CHRON'S & COLITIS FOUNDATION 31313 NORTHWESTERN HIGHWAY SUITE 204 FARMINGTON HILLS,MI 48334	NONE	501(C)(3)	MEDICAL RESEARCH	40,000
DETROIT INSTITUTE FOR CHILDREN5447 WOODWARD AVENUE DETROIT,MI 48202	NONE	501(C)(3)	ASSISTANCE FOR CHILDREN WITH DISABILITIES	100,000
FAR CONSERVATORY1669 WEST MAPLE ROAD BIRMINGHAM,MI 48009	NONE	501(C)(3)	ASSISTANCE FOR PEOPLE WITH DISABILITIES	25,000
JARC30301 NORTHWESTERN HIGHWAY SUITE 100 FARMINGTON HILLS,MI 48334	NONE	501(C)(3)	ASSISTANCE FOR PEOPLE WITH DISABILITIES	100,000
HOSPICE OF MICHIGAN400 MACK AVENUE DETROIT,MI 48201	NONE	501(C)(3)	ASSISTANCE FOR GRIEF SUPPORT PROGRAM FOR CHILDREN	75,000
RONALD MCDONALD HOUSE3911 BEAUBIEN STREET DETROIT,MI 48201	NONE	501(C)(3)	SUPPORT SERVICES FOR PARENTS OF HOSPITALIZED CHILDRE	15,000
UNITED JEWISH FEDERATION6735 TELEGRAPH ROAD BLOOMFIELD HILLS,MI 48303	NONE	501(C)(3)	ELDERCARE SERVICES	200,000
UNIVERSITY OF MICHIGAN DEPRESSION CENTER4250 PLYMOUTH ROAD ANN ARBOR,MI 48109	NONE	501(C)(3)	ASSISTANCE FOR PERSONS WITH DEPRESSIVE DISORDERS	350,000
Total  3a				1,025,000

TY 2011 Accounting Fees Schedule

Name: THE SAMUEL AND JEAN FRANKEL
HEALTH AND RESEARCH FOUNDATION
EIN: 30-0095044

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
PROFESSIONAL FEES	2,500	0		0

TY 2011 Investments Corporate Bonds Schedule

Name: THE SAMUEL AND JEAN FRANKEL
HEALTH AND RESEARCH FOUNDATION
EIN: 30-0095044

Name of Bond	End of Year Book Value	End of Year Fair Market Value
100000 SHS MORGAN STANLEY SER MTN	98,000	89,786
100000 SHS MORGAN STANLEY SER MTN	98,000	91,568
150000 SHS GENERAL ELEC CAP CORP	150,000	146,435
1721 SHS SANTANDER FIN PFD	48,620	45,211
17354 SHS TORTOISE ENERGY CAP CORP	0	0
200000 BANK OF AMERICA CORP	200,000	156,750
200000 SHS BANK OF AMERICA CORP	200,000	143,750
200000 SHS BARCLAYS BANK PLC	0	0
2279 SHS SANTANDER FIN PFD	64,450	59,869
3000 SHS BARCLAYS BANK PLC	73,499	63,240
3000 SHS HSBC HLDGS PLC	60,919	71,700
3290 SHS SANTANDER FINANCE SER 6	58,384	45,632
37 SHS WACHOVIA CAPITAL TR IX	773	929
4000 SHS ING GROUP NV	70,916	74,800
4963 SHS WACHOVIA CAPITAL TR IX	104,576	124,571
5000 SHS DB CAPITAL FDG VIII	92,563	91,600
6710 SHS SANTANDER FINANCE	119,438	93,068
10000 SHS KAYNE ANDERSON MLP	250,000	255,000

TY 2011 Investments Corporate Stock Schedule

Name: THE SAMUEL AND JEAN FRANKEL
HEALTH AND RESEARCH FOUNDATION

EIN: 30-0095044

Name of Stock	End of Year Book Value	End of Year Fair Market Value
1000 SHS COCA COLA	50,157	69,970
1000 SHS EMERSON ELEC CO	44,240	46,590
1200 SHS NESTLE S A REP	52,152	69,252
1500 SHS SYSCO CORP	42,792	43,995
1500 SHS WASTE MANGEMENT	47,441	49,065
15000 SHS DJIA MITTS ISSUER BAC	162,054	148,500
15000 SHS MSCIWRL MITTS ISSUER BAC	164,277	137,850
15000 SHS SP500 MITTS ISSUER BAC	165,700	156,450
2000 SHS MICROSOFT CORP	51,018	51,920
2000 SHS UNILEVER PLC	51,538	67,040
20000 SHS DJIA MITTS ISSUER BAC	215,198	188,000
20000 SHS DJIA MITTS ISSUER BAC	207,843	181,800
25000 SHS EKSPORTS STARS SPX	0	0
3000 SHS INTEL CORP	59,310	72,750
850 SHS DIAGEO PLC SPSP	50,222	74,307
850 SHS JOHNSON AND JOHNSON	50,633	55,743
900 SHS KELLOGG CO	47,469	45,513
10000 SHS SP500 STEPUP ISSUER BAC	100,000	80,300
15000 SHS DJIA MITTS ISSUER BAC	155,672	132,450
6000 SHS NISOURCE INC	109,855	142,860

TY 2011 Investments Government Obligations Schedule

Name: THE SAMUEL AND JEAN FRANKEL
HEALTH AND RESEARCH FOUNDATION

EIN: 30-0095044

US Government Securities - End of Year Book Value:	0
US Government Securities - End of Year Fair Market Value:	0
State & Local Government Securities - End of Year Book Value:	5,274,992
State & Local Government Securities - End of Year Fair Market Value:	5,836,562

TY 2011 Investments - Other Schedule

Name: THE SAMUEL AND JEAN FRANKEL
HEALTH AND RESEARCH FOUNDATION
EIN: 30-0095044

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
10000 SHS DJUBS MITTS ISSUER BAC	AT COST	110,329	102,300
10000 SHS CLEARBRIDGE ENERGY	AT COST	200,000	224,400
10176 SHS EATON VANCE RCHRD BRSTN	AT COST	100,843	100,849
10384 SHS IVY ASSET STRATEGY	AT COST	230,189	233,123
10851 SHS JENSEN QUALITY GROWTH	AT COST	258,044	287,780
11117 SHS UAM FPA CRESCENT PORT	AT COST	269,830	297,728
11322 SHS BLACKROCK BASIC VALUE FUND	AT COST	262,198	275,477
11536 SHS LM PERMAL TACTICAL	AT COST	159,966	158,044
12492 SHS NUVEEN PREFERRED	AT COST	187,217	187,269
12363 SHS PRINCIPAL GLOBAL DIVERSIFIED INCOME	AT COST	162,704	158,374
14525 SHS AQR DIVERSIFIED	AT COST	157,533	158,187
140679 SHS OZOFII ACCESS LTD LP	AT COST	150,000	145,842
142585 MONARCH DEBT RECOVERY	AT COST	150,000	152,495
14778 SHS MANAGERS AMG FQ GLOBAL ALT	AT COST	150,000	133,153
150000 PV NUVEEN MORTGAGE OPPOR	AT COST	150,000	122,100
15105 SHS HUSSMAN STRATEGIC GROWTH	AT COST	200,418	187,762
16269 SHS THORNBURG INVEST INCOME	AT COST	288,452	293,825
16565 SHS BLACKROCK GLOBAL	AT COST	291,831	302,157
18195 SHS THIRD AVENUE FOCUSED	AT COST	185,557	172,853
16943 SHS BLACKROCK STRATEGIC INCOME	AT COST	162,583	161,135
18930 SHS IVA WORLDWIDE	AT COST	281,838	290,773
18690 SHS ALLIANZ	AT COST	189,891	214,004
22834 SHS WELLS FARGO ADVANTAGE	AT COST	258,371	273,782
23682 SHS JP MORGAN STRATEGIC	AT COST	271,715	268,325
2450 SHS ISHARES BARCLAYS TIPS BO	AT COST	251,958	285,890
26215 SHS PIMCO LOW DURATION FD	AT COST	268,003	269,757
29087 SHS PIMCO UNCONSTRAINED	AT COST	315,760	316,764
31594 SHS PIMCO GLOBAL MULTI	AT COST	357,779	339,327
29333 SHS DELAWARE LTD TERM	AT COST	0	0
3020 SHS THIRD AVENUE VALUE FD	AT COST	133,043	121,255
3000 SHS ISHARES TR S&P GLOBAL	AT COST	139,350	125,700
88 SHS JOHN HANCOCK HIGH YIELD	AT COST	309	284
34433 SHS PIMCO ALL ASSET	AT COST	365,178	345,023
32815 SHS T ROWE PRICE SHORT TERM	AT COST	158,547	157,844
3501 SHS THE ENDOWMENT TEI FUND	AT COST	199,945	195,310
36666 SHS LORD ABBETT SHORT	AT COST	166,645	166,468
48090 SHS PRUDENTIAL SHORT TERM	AT COST	548,272	546,789
5000 SHS WESTERN ASSET MTG	AT COST	100,000	98,050
5402 SHS RS CAPITAL APPRECIATION	AT COST	100,000	115,127
59154 SHS FRANKLIN INCOME FD	AT COST	118,048	123,040
6733 SHS FAIRHOLME FUND	AT COST	194,584	155,890
73275 SHS YORK TOTAL ACCESS LTD	AT COST	100,000	91,074
83118 SHS PAULSON RECOVERY	AT COST	100,000	82,262
9318 SHS WEITZ PARTNERS VALUE FD	AT COST	150,000	196,055
93786 SHS ROBECO-SAGE ACCESS LTD	AT COST	100,000	94,499
9942 SHS THE MERGER FUND CL RETAIL	AT COST	157,116	154,999
201842 SHS CLOUGH ACCESS LTD	AT COST	200,000	166,056
5000 SHS NUVEEN BUILD AMERICA	AT COST	92,048	108,100
8138 SHS ALTON/LAKE PARTNERS	AT COST	101,640	96,040
23302 SHS JOHN HANCOCK STRATEGIC INCOME	AT COST	157,124	148,903
25379 SHS LOOMIS SAYLES ABSOLUTE STRATEGIES	AT COST	258,344	236,787
14235 SHS LORD ABBETT FLOATING RATE FUND	AT COST	126,144	128,117

TY 2011 Other Expenses Schedule

Name: THE SAMUEL AND JEAN FRANKEL
HEALTH AND RESEARCH FOUNDATION

EIN: 30-0095044

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
STATE FILING FEE	20	0		0
BOND PREMIUM AMORTIZATION	2,117	2,117		0

TY 2011 Other Professional Fees Schedule

Name: THE SAMUEL AND JEAN FRANKEL

HEALTH AND RESEARCH FOUNDATION

EIN: 30-0095044

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
INVESTMENT AND ADVISORY FEES	68,164	68,164		0

TY 2011 Taxes Schedule

Name: THE SAMUEL AND JEAN FRANKEL
HEALTH AND RESEARCH FOUNDATION

EIN: 30-0095044

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FOREIGN TAX WITHHELD	1,322	1,322		0
FEDERAL EXCISE TAX	15,000	0		0
FEDERAL TAX WITHHELD - BOA	182	182		0