



See a Social Security Number? Say Something!  
Report Privacy Problems to <https://public.resource.org/privacy>  
Or call the IRS Identity Theft Hotline at 1-800-908-4490



# HURRICANE SANDY RELIEF

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 , 2011, and ending , 20

Name of foundation <b>LISA &amp; MICHAEL LEFFELL FOUNDATION</b>		<b>A</b> Employer identification number 31-6633021
Number and street (or P O box number if mail is not delivered to street address)  600 MADISON AVENUE, 20TH FLOOR		<b>B</b> Telephone number (see instructions) (646) 532-2445
City or town, state, and ZIP code  NEW YORK, NY 10022		<b>C</b> If exemption application is pending, check here <input type="checkbox"/>
<b>G</b> Check all that apply	<input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input checked="" type="checkbox"/> Address change	<input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Amended return <input type="checkbox"/> Name change
<b>H</b> Check type of organization <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation		<b>D</b> 1 Foreign organizations, check here <input type="checkbox"/>
<input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
<b>I</b> Fair market value of all assets at end of year (from Part II, col (c), line 16) ▶ \$ 25,544,833.		<b>E</b> If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
<b>J</b> Accounting method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual		<b>F</b> If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>
<input type="checkbox"/> 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 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)	486,600.			
	2 Check <input type="checkbox"/> if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities	829,178.	829,178.		ATCH 1
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	1,612,620.			
	b Gross sales price for all assets on line 6a 123,698.				
	7 Capital gain net income (from Part IV, line 2)		1,612,620.		
	8 Net short-term capital gain			1,201,638.	
Operating and Administrative Expenses	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)	56,241.	87,657.		ATCH 2
	12 Total Add lines 1 through 11	2,984,639.	2,529,455.	1,201,638.	
	13 Compensation of officers, directors, trustees, etc.	0			
	14 Other employee salaries and wages	116,718.			116,718.
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule) ATCH 3	6,877.			6,877.
	c Other professional fees (attach schedule) *	750.			
	17 Interest, ATTACHMENT 5	45,121.	45,121.		
	18 Taxes (attach schedule) (see instructions) **	86,374.	36,374.		
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy	16,003.	8,002.		8,001.
	21 Travel, conferences, and meetings	4,885.	2,443.		2,442.
	22 Printing and publications				
23 Other expenses (attach schedule) ATCH 7	283,841.	727.		28,943.	
24 Total operating and administrative expenses. Add lines 13 through 23	560,569.	92,667.		162,981.	
25 Contributions, gifts, grants paid	1,539,213.			1,539,213.	
26 Total expenses and disbursements Add lines 24 and 25	2,099,782.	92,667.	0	1,702,194.	
27 Subtract line 26 from line 12					
a Excess of revenue over expenses and disbursements	884,857.				
b Net investment income (if negative, enter -0-)		2,436,788.			
c Adjusted net income (if negative, enter -0-)			1,201,638.		

For Paperwork Reduction Act Notice, see instructions.

\*ATCH 4 JSA \*\* ATCH 6

Form 990-PF (2011)

12

SCANNED FEB 12 2013

# HURRICANE SANDY RELIEF

Form 990-PF (2011)

LISA & MICHAEL LEFFELL FOUNDATION

31-6633021

Page 2

## 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 . . . . .	38,208.	210,729.	210,729.
	2 Savings and temporary cash investments . . . . .	1,025,238.	291,075.	291,075.
	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 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 . . . . .			
	10 a Investments - U S and state government obligations (attach schedule) . . . . .			
	b Investments - corporate stock (attach schedule) <b>ATCH 8</b> . . . . .	629,362.	461,915.	381,950.
	c Investments - corporate bonds (attach schedule) <b>ATCH 9</b> . . . . .	1,083.	1,751,083.	1,753,900.
	Liabilities	11 Investments - land, buildings, and equipment basis . . . . .		
Less accumulated depreciation (attach schedule) ▶ . . . . .				
12 Investments - mortgage loans . . . . .				
13 Investments - other (attach schedule) . . . . . <b>ATCH 10</b>		23,286,496.	25,144,015.	22,907,179.
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) . . . . .		24,980,387.	27,858,817.	25,544,833.
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 ▶ <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 and complete lines 27 through 31. ▶ <input checked="" type="checkbox"/>			
	27 Capital stock, trust principal, or current funds . . . . .	1,189,758.	1,189,758.	
	28 Paid-in or capital surplus, or land, bldg, and equipment fund . . . . .			
	29 Retained earnings, accumulated income, endowment, or other funds . . . . .	23,790,629.	26,669,059.	
	30 Total net assets or fund balances (see instructions) . . . . .	24,980,387.	27,858,817.	
31 Total liabilities and net assets/fund balances (see instructions) . . . . .	24,980,387.	27,858,817.		

## 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	24,980,387.
2 Enter amount from Part I, line 27a . . . . .	2	884,857.
3 Other increases not included in line 2 (itemize) ▶ ATTACHMENT 11 . . . . .	3	1,993,573.
4 Add lines 1, 2, and 3 . . . . .	4	27,858,817.
5 Decreases not included in line 2 (itemize) ▶ . . . . .	5	
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30 . . . . .	6	27,858,817.

Form 990-PF (2011)

# HURRICANE SANDY RELIEF

LISA & MICHAEL LEFFELL FOUNDATION

31-6633021

Form 990-PF (2011)

Page 3

## 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 PART IV SCHEDULE					
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					
b					
c					
d					
e					
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69					
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))		
a					
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	0	
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 instructions) If (loss), enter -0- in Part I, line 8			3	1,201,638.	

## 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 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	7,991,810.	23,800,982.	0.335776
2009	2,337,718.	17,550,008.	0.133203
2008	956,009.	12,881,816.	0.074214
2007	4,108,046.	10,633,524.	0.386330
2006	1,602,463.	5,685,208.	0.281865
2 Total of line 1, column (d)			2 1.211388
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 0.242278
4 Enter the net value of noncharitable-use assets for 2011 from Part X, line 5			4 24,383,123.
5 Multiply line 4 by line 3			5 5,907,494.
6 Enter 1% of net investment income (1% of Part I, line 27b)			6 24,368.
7 Add lines 5 and 6			7 5,931,862.
8 Enter qualifying distributions from Part XII, line 4 If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate See the Part VI instructions			8 1,702,194.

# HURRICANE SANDY RELIEF

Form 990-PF (2011)

LISA & MICHAEL LEFFELL FOUNDATION

31-6633021

Page 4

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

1 a	Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1 . . . . . Date of ruling or determination letter: _____ (attach copy of letter if necessary - see instructions)	1	48,736.
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b . . . . .		
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	
3	Add lines 1 and 2 . . . . .	3	48,736.
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-) . . . . .	4	0
5	<b>Tax based on investment income.</b> Subtract line 4 from line 3. If zero or less, enter -0- . . . . .	5	48,736.
6	Credits/Payments		
a	2011 estimated tax payments and 2010 overpayment credited to 2011 . . . . .	6a	52,167.
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	52,167.
8	Enter any <b>penalty</b> for underpayment of estimated tax. Check here <input checked="" type="checkbox"/> if Form 2220 is attached . . . . .	8	
9	<b>Tax due.</b> If the total of lines 5 and 8 is more than line 7, enter <b>amount owed</b> . . . . .	9	
10	<b>Overpayment.</b> If line 7 is more than the total of lines 5 and 8, enter the <b>amount overpaid</b> . . . . .	10	3,431.
11	Enter the amount of line 10 to be <b>Credited to 2012 estimated tax</b> <input type="checkbox"/> <b>Refunded</b> <input type="checkbox"/> . . . . .	11	

## Part VII-A Statements Regarding Activities

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

Form 990-PF (2011)

# HURRICANE SANDY RELIEF

Form 990-PF (2011)

LISA & MICHAEL LEFFELL FOUNDATION

31-6633021

Page 5

## Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		X
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	
Website address ▶ N/A				
14	The books are in care of ▶ MICHAEL LEFFELL Telephone no ▶ 646-532-2445			
Located at ▶ 600 MADISON AVENUE, 20TH FLOOR NEW YORK, NY ZIP + 4 ▶ 10022				
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 ▶ 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
				X
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 checked="" type="checkbox"/> Yes	<input 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 instructions)?	1b	X
Organizations relying on a current notice regarding disaster assistance check here ▶ <input type="checkbox"/>		
c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2011?	1c	X
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))		
a At the end of tax year 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 ▶		
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions)	2b	
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ▶		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
b If "Yes," did it have excess business holdings in 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	X
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2011?	4b	X

Form 990-PF (2011)

# HURRICANE SANDY RELIEF

Form 990-PF (2011)

LISA & MICHAEL LEFFELL FOUNDATION

31-6633021

Page 6

## Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)

5a During the year did the foundation pay or incur any amount to

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☒ No

(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☒ No

(3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☒ No

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see instructions) ☐ Yes ☒ No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☒ No

b If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)? ☐ Yes ☒ No

Organizations relying on a current notice regarding disaster assistance check here ☐

c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? ☐ Yes ☒ No

If "Yes," attach the statement required by Regulations section 53.4945-5(d)

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No

If "Yes" to 6b, file Form 8870

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☒ No

b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction? ☐ Yes ☒ No

## 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 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
ATTACHMENT 12		0	0	0

2 Compensation of five highest-paid employees (other than those included on line 1 - see 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
STACEY POPOVSKY	MANAGER 40.00	19,231.	0	0

Total number of other employees paid over \$50,000 ☐

Form 990-PF (2011)

# HURRICANE SANDY RELIEF

LISA & MICHAEL LEFFELL FOUNDATION

31-6633021

Form 990-PF (2011)

Page 7

## 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 instructions). If none, enter "NONE."

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
ATTACHMENT 13		97,487.

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

## Part IX-A Summary of Direct Charitable Activities

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

	Expenses
1 N/A	
2	
3	
4	

## Part IX-B Summary of Program-Related Investments (see instructions)

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

	Amount
1 NONE	
2	
All other program-related investments See instructions	
3 NONE	

Total. Add lines 1 through 3 . . . . . ▶

Form 990-PF (2011)



# HURRICANE SANDY RELIEF

LISA & MICHAEL LEFFELL FOUNDATION

31-6633021

Form 990-PF (2011)

Page 8

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes		
a	Average monthly fair market value of securities	1a	808,955.
b	Average of monthly cash balances	1b	214,625.
c	Fair market value of all other assets (see instructions)	1c	23,730,860.
d	Total (add lines 1a, b, and c)	1d	24,754,440.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	
2	Acquisition indebtedness applicable to line 1 assets	2	
3	Subtract line 2 from line 1d	3	24,754,440.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	371,317.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	24,383,123.
6	Minimum investment return. Enter 5% of line 5	6	1,219,156.

## Part XI Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ☐ and do not complete this part)

1	Minimum investment return from Part X, line 6	1	1,219,156.
2a	Tax on investment income for 2011 from Part VI, line 5	2a	48,736.
b	Income tax for 2011 (This does not include the tax from Part VI)	2b	
c	Add lines 2a and 2b	2c	48,736.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	1,170,420.
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	1,170,420.
6	Deduction from distributable amount (see instructions)	6	
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	1,170,420.

## Part XII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes		
a	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	1a	1,702,194.
b	Program-related investments - total from Part IX-B	1b	
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	1,702,194.
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 instructions)	5	
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	1,702,194.

**Note.** The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years.

Form 990-PF (2011)

# HURRICANE SANDY RELIEF

LISA & MICHAEL LEFFELL FOUNDATION

31-6633021

Form 990-PF (2011)

Page 9

## Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2010	(c) 2010	(d) 2011
1 Distributable amount for 2011 from Part XI, line 7 . . . . .				1,170,420.
2 Undistributed income, if any, as of the end of 2011				
a Enter amount for 2010 only . . . . .				
b Total for prior years 20 09, 20 08, 20 07 . . . . .				
3 Excess distributions carryover, if any, to 2011				
a From 2006 . . . . .	1,330,005.			
b From 2007 . . . . .	3,599,145.			
c From 2008 . . . . .	321,573.			
d From 2009 . . . . .	1,486,620.			
e From 2010 . . . . .	6,844,549.			
f Total of lines 3a through e . . . . .	13,581,892.			
4 Qualifying distributions for 2011 from Part XII, line 4 ▶ \$ 1,702,194.				
a Applied to 2010, but not more than line 2a . . . . .				
b Applied to undistributed income of prior years (Election required - see instructions). . . . .				
c Treated as distributions out of corpus (Election required - see instructions) . . . . .				
d Applied to 2011 distributable amount . . . . .				1,170,420.
e Remaining amount distributed out of corpus . . . . .	531,774.			
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 . . . . .	14,113,666.			
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 instructions . . . . .				
e Undistributed income for 2010 Subtract line 4a from line 2a Taxable amount - see instructions . . . . .				
f Undistributed income for 2011 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2012 . . . . .				
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions) . . . . .				
8 Excess distributions carryover from 2006 not applied on line 5 or line 7 (see instructions) . . . . .	1,330,005.			
9 Excess distributions carryover to 2012. Subtract lines 7 and 8 from line 6a . . . . .	12,783,661.			
10 Analysis of line 9				
a Excess from 2007 . . . . .	3,599,145.			
b Excess from 2008 . . . . .	321,573.			
c Excess from 2009 . . . . .	1,486,620.			
d Excess from 2010 . . . . .	6,844,549.			
e Excess from 2011 . . . . .	531,774.			

Form 990-PF (2011)

# HURRICANE SANDY RELIEF

Form 990-PF (2011)

LISA & MICHAEL LEFFELL FOUNDATION

31-6633021

Page 10

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

NOT APPLICABLE

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 foundation is a private operating foundation described in section

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 8 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 foundation had \$5,000 or more in assets at any time during the year - see 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) )

MICHAEL LEFFELL

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

N/A

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

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

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

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

# HURRICANE SANDY RELIEF

LISA & MICHAEL LEFFELL FOUNDATION

31-6633021

Form 990-PF (2011)

Page 11

## Part XV Supplementary Information (continued)

### 3 Grants and Contributions Paid During the Year or Approved for Future Payment

<div>Recipient</div> <div>Name and address (home or business)</div>	<div>If recipient is an individual, show any relationship to any foundation manager or substantial contributor</div>	<div>Foundation status of recipient</div>	<div>Purpose of grant or contribution</div>	<div>Amount</div>
<div>a Paid during the year</div> <div>SEE ATTACHMENT</div>				<div>1,539,213.</div>
<div>Total</div>			<div>▶ 3a</div>	<div>1,539,213.</div>
<div>b Approved for future payment</div>				
<div>Total</div>			<div>▶ 3b</div>	

Form 990-PF (2011)

LISA & MICHAEL LEFFELL FOUNDATION

Form 990-PF (2011)

Page 12

## 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 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				1,430.	
4	Dividends and interest from securities . . . .			14	827,748.	
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 . . . . .	523000	-34,589.			
8	Gain or (loss) from sales of assets other than inventory	523000	3,831.	18	1,608,783.	
9	Net income or (loss) from special events . . .					
10	Gross profit or (loss) from sales of inventory . .					
11	Other revenue a					
b	ATTACHMENT 14				90,830.	
c						
d						
e						
12	Subtotal Add columns (b), (d), and (e) . . . .		-30,758.		2,528,791.	
13	Total. Add line 12, columns (b), (d), and (e) . . . . .					2,498,033.

Line No.	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes) (See instructions )
1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	
13	
14	
15	
16	
17	
18	
19	
20	
21	
22	
23	
24	
25	
26	
27	
28	
29	
30	
31	
32	
33	
34	
35	
36	
37	
38	
39	
40	
41	
42	
43	
44	
45	
46	
47	
48	
49	
50	
51	
52	
53	
54	
55	
56	
57	
58	
59	
60	
61	
62	
63	
64	
65	
66	
67	
68	
69	
70	
71	
72	
73	
74	
75	
76	
77	
78	
79	
80	
81	
82	
83	
84	
85	
86	
87	
88	
89	
90	
91	
92	
93	
94	
95	
96	
97	
98	
99	
100	

[illegible]

## Page 13

# HURRICANE SANDY RELIEF

## Schedule B

(Form 990, 990-EZ,  
or 990-PF)

Department of the Treasury  
Internal Revenue Service

## Schedule of Contributors

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

OMB No 1545-0047

2011

Name of the organization

LISA & MICHAEL LEFFELL FOUNDATION

Employer identification number

31-6633021

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, total 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 total to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year. . . . . ► \$ \_\_\_\_\_

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

# HURRICANE SANDY RELIEF

Schedule B (Form 990, 990-EZ, or 990-PF) (2011)

Page 2

Name of organization LISA & MICHAEL LEFFELL FOUNDATION

Employer identification number  
31-6633021

**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) Total contributions	(d) Type of contribution
1	MICHAEL J LEFFELL 35 SHELDRAKE ROAD SCARSDALE, NY 10583	\$ 486,600.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II if there is a noncash contribution)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)

JSA

Schedule B (Form 990, 990-EZ, or 990-PF) (2011)



# HURRICANE SANDY RELIEF

Schedule B (Form 990, 990-EZ, or 990-PF) (2011)

Page 3

<b>Name of organization</b>	LISA & MICHAEL LEFFELL FOUNDATION
-----------------------------	-----------------------------------

Employer identification number

31-6633021

**Part II** **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
1	VARIOUS PUBLICLY TRADED STOCK _____ _____ _____	\$ 486,600.	VARIOUS
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____

JSA

Schedule B (Form 990, 990-EZ, or 990-PF) (2011)

1E1254 1 000

2497AN 2532

V 11-6.3

PAGE 17

# HURRICANE SANDY RELIEF

Schedule B (Form 990, 990-EZ, or 990-PF) (2011)

Page 4

Name of organization LISA & MICHAEL LEFFELL FOUNDATION

Employer identification number

31-6633021

**Part III** Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations that total more than \$1,000 for the year. Complete columns (a) through (e) and the following line entry.

For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) ► \$

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
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

# HURRICANE SANDY RELIEF

LISA & MICHAEL LEFFELL FOUNDATION

31-6633021

ATTACHMENT 1

## FORM 990PF, PART I - DIVIDENDS AND INTEREST FROM SECURITIES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
MH DAVIDSON & CO.	603,524.	603,524.
MHD MANAGEMENT CO.	170,805.	170,805.
DK GROUP LLC	45,969.	45,969.
MMI GROTON, LLC	42.	42.
MMI HARTFORD, LLC	48.	48.
J.P. MORGAN CLEARING CORP. #30290	1,322.	1,322.
US TRUST INTEREST	106.	106.
US TRUST DIVIDENDS	5,764.	5,764.
CHARLES SCHWAB DIVIDENDS	1,596.	1,596.
CHARLES SCHWAB INTEREST	2.	2.
TOTAL	829,178.	829,178.

# HURRICANE SANDY RELIEF

LISA & MICHAEL LEFFELL FOUNDATION

31-6633021

ATTACHMENT 2

## FORM 990PF, PART I - OTHER INCOME

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
ORDINARY INCOME THROUGH DK GROUP LLC	8,961.	8,961.
ORDINARY INCOME THROUGH MH DAVIDSON & CO	60,349.	60,349.
ORDINARY INCOME THROUGH MHD MANAGEMENT C	18,347.	18,347.
ORDINARY LOSS THROUGH MMI GROTON	-16,599.	
ORDINARY LOSS THROUGH MMI HARTFORD	-14,817.	
TOTALS	56,241.	87,657.

# HURRICANE SANDY RELIEF

LISA & MICHAEL LEFFELL FOUNDATION

31-6633021

ATTACHMENT 3

## FORM 990PF, PART I - ACCOUNTING FEES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME	ADJUSTED NET INCOME	CHARITABLE PURPOSES
ACCOUNTING FEES	6,877.			6,877.
TOTALS	6,877.			6,877.

# HURRICANE SANDY RELIEF

LISA & MICHAEL LEFFELL FOUNDATION

31-6633021

ATTACHMENT 4

## FORM 990PF, PART I - OTHER PROFESSIONAL FEES

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>
CHARITIES BUREAU FILING FEE NY	750.
TOTALS	<u>750.</u>

# HURRICANE SANDY RELIEF

LISA & MICHAEL LEFFELL FOUNDATION

31-6633021

ATTACHMENT 5

## FORM 990PF, PART I - INTEREST EXPENSE

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
THROUGH MH DAVIDSON & CO	45,121.	45,121.
TOTALS	45,121.	45,121.

# HURRICANE SANDY RELIEF

LISA & MICHAEL LEFFELL FOUNDATION

31-6633021

ATTACHMENT 6

## FORM 990PF, PART I - TAXES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
FTC - CHARLES SCHWAB	92.	92.
FTC - JP MORGAN	357.	357.
FTC - MHD MANAGEMENT CO.	8,602.	8,602.
FTC - MH DAVIDSON & CO.	27,319.	27,319.
FTC - DK GROUP LLC	4.	4.
FEDERAL TAXES	50,000.	
TOTALS	86,374.	36,374.



# HURRICANE SANDY RELIEF

LISA & MICHAEL LEFFELL FOUNDATION

31-6633021

ATTACHMENT 7

## FORM 990PF, PART I - OTHER EXPENSES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME	CHARITABLE PURPOSES
THROUGH MH DAVIDSON & CO.	138,590.	138,590.	
THROUGH MHD MANAGEMENT CO.	93,501.	93,501.	
THROUGH DK GROUP LLC	12,556.	12,556.	
THROUGH US TRUST	10,149.	10,149.	
THROUGH JP MORGAN ADVERTISEMENT	102.	102.	
OFFICE EXPENSES	250.		250.
MISCELLANEOUS EXPENSES	464.		464.
2010 UNDERPAYMENT PENALTY	739.		739.
STACEY - REIMBURSEMENTS	483.		483.
	27,007.		27,007.
TOTALS	283,841.	254,898.	28,943.

# HURRICANE SANDY RELIEF

LISA & MICHAEL LEFFELL FOUNDATION

31-6633021

ATTACHMENT 8

## FORM 990PF, PART II - CORPORATE STOCK

<u>DESCRIPTION</u>	<u>BEGINNING BOOK VALUE</u>	<u>ENDING BOOK VALUE</u>	<u>ENDING FMV</u>
CORPORATE STOCK	629,362.	461,915.	381,950.
TOTALS	<u>629,362.</u>	<u>461,915.</u>	<u>381,950.</u>

# HURRICANE SANDY RELIEF

LISA & MICHAEL LEFFELL FOUNDATION

31-6633021

## ATTACHMENT 9

### FORM 990PF, PART II - CORPORATE BONDS

<u>DESCRIPTION</u>	<u>BEGINNING BOOK VALUE</u>	<u>ENDING BOOK VALUE</u>	<u>ENDING FMV</u>
CORPORATE BONDS	1,083.	1,751,083.	1,753,900.
TOTALS	<u>1,083.</u>	<u>1,751,083.</u>	<u>1,753,900.</u>

# HURRICANE SANDY RELIEF

LISA & MICHAEL LEFFELL FOUNDATION

31-6633021

## ATTACHMENT 10

### FORM 990PF, PART II - OTHER INVESTMENTS

<u>DESCRIPTION</u>	<u>BEGINNING BOOK VALUE</u>	<u>ENDING BOOK VALUE</u>	<u>ENDING FMV</u>
MH DAVIDSON & CO.	16,589,117.	17,918,699.	17,169,998.
MHD MANAGEMENT CO.	2,203,929.	2,612,869.	1,512,507.
DK CAPITAL MANAGEMENT LLC	233,570.		
DK GROUP LLC	4,071,455.	4,455,348.	3,843,414.
MMI GROTON, LLC	72,669.	56,112.	186,080.
MMI HARTFORD, LLC	115,756.	100,987.	195,180.
TOTALS	<u>23,286,496.</u>	<u>25,144,015.</u>	<u>22,907,179.</u>

# HURRICANE SANDY RELIEF

LISA & MICHAEL LEFFELL FOUNDATION

31-6633021

ATTACHMENT 11

FORM 990PF, PART III - OTHER INCREASES IN NET WORTH OR FUND BALANCES

DESCRIPTION

AMOUNT

BOOK/TAX DIFFERENCE

1,993,573.

TOTAL

1,993,573.

# HURRICANE SANDY RELIEF

LISA & MICHAEL LEFFELL FOUNDATION

31-6633021

FORM 990PF, PART VIII - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES

ATTACHMENT 12

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED TO POSITION	CONTRIBUTIONS		EXPENSE ACCT	
		COMPENSATION	TO EMPLOYEE BENEFIT PLANS	AND OTHER ALLOWANCES	
MICHAEL LEFFELL 600 MADISON AVENUE, 20TH FLOOR NEW YORK, NY 10022	5.00	0	0		0
LISA LEFFELL 600 MADISON AVENUE, 20TH FLOOR NEW YORK, NY 10022	5.00	0	0		0
GRAND TOTALS		0	0		0

# HURRICANE SANDY RELIEF

LISA & MICHAEL LEFFELL FOUNDATION

31-6633021

990PF, PART VIII- COMPENSATION OF THE FIVE HIGHEST PAID PROFESSIONALS

ATTACHMENT 13

NAME AND ADDRESS

TYPE OF SERVICE

COMPENSATION

STACEY POPOVSKY  
201 AMITY STREET #2  
BROOKLYN, NY 11201

CONSULTANT

97,487.

TOTAL COMPENSATION

97,487.

# HURRICANE SANDY RELIEF

LISA & MICHAEL LEFFELL FOUNDATION

31-6633021

FORM 990-PF, PART XVI-A - ANALYSIS OF OTHER REVENUE

ATTACHMENT 14

DESCRIPTION	BUSINESS CODE	AMOUNT	EXCLUSION CODE	AMOUNT	RELATED OR EXEMPT FUNCTION INCOME
MISCELLANEOUS INCOME FROM PARTNERSHIPS			14	90,830.	
TOTALS				90,830.	



# HURRICANE SANDY RELIEF

LISA & MICHAEL LEFFELL FOUNDATION  
HOLDINGS  
AS OF DECEMBER 31, 2011

#SHS	DESCRIPTION	Purchase Date	12/31/11 COST	12/31/11 FMV	Tax Cost
884	COMDISCO HOLDING CO - common	Various	-	5,216	-
646	COMDISCO HOLDING CO - common	03/01/04	19,224	3,811	19,224
632	COMDISCO HOLDING CO - common	07/19/04	7,937	3,729	7,937
1	COMDISCO HOLDING CO - common	Various	-	6	-
250	DOW CHEMICAL CO	03/15/06	10,989	7,190	10,989
75	FEDEX CORP	11/30/05	7,404	6,263	7,404
25,617	PARMALAT SPA	08/22/06	88,456	44,215	88,456
6,743	PARMALAT SPA (Euro acct)	12/06/06	28,143	11,642	28,143
19	SHAW GROUP INC	07/12/07	964	511	964
381	SOUTHERN UNION CO NEW	04/10/00	5,028	16,063	5,028
500	SPDR GOLD TRUST	11/02/07	39,706	75,995	39,706
100	UNITED PARCEL SERVICE	11/30/05	7,903	7,319	7,903
6,136	GABRIEL RESOURCES	12/22/10	17,731	36,324	17,731
17,205	GABRIEL RESOURCES		145,058	101,852	145,058
500	Barclay's Bank IPATH ETN	04/15/11	27,774	22,515	27,774
1,000	Oracle Corp	05/12/11	35,338	25,650	35,338
2,028	American Capital LTD		20,260	13,648	20,260
			461,915	381,950	461,915

## BONDS

166191 833	COLUMBIA ST MUNICIPAL BD FUND - CLASS Z SHARES	12/30/11	1,750,000	1,750,212	1,750,000
35,000	CONSECO INC DUE 2/9/04 @ 7.5%	03/12/02	-	-	-
35,000	ESC COMDISCO	01/08/98	-	-	-
652,900	PSNETINC - 10%05	06/08/98	561 154	816 125	561 154
261,000	PSNETINC - 11%09	11/01/99	224 218	2,610 000	224 218
209,400	PSINETINC - 10 5%	03/31/00	183 034	261 750	183 034
133,700	PSINET INCE - 11 50%	03/19/99	114 209	-	114 209
			1,751,083	1,753,900	1,751,083

Investments	FMV at 1/1/11	Book at 1/1/11	Book at 12/31/11	FMV at 12/31/11
MH Davidson & Co	\$ 17,800,271	\$ 16,589,117	\$ 17,918,699	\$ 17,169,998
MHD Management Co	\$ 1,908,443	\$ 2,203,929	\$ 2,612,869	\$ 1,512,507
DK Capital Management LLC	\$ 127	\$ 233,570	\$ -	\$ -
DK GROUP LLC	\$ 4,450,885	\$ 4,071,455	\$ 4,455,348	\$ 3,843,414
MMI GROTON LLC	\$ 193,275	\$ 72,669	\$ 56,112	\$ 186,080
MMI HARTFORD LLC	\$ 201,539	\$ 115,756	\$ 100,987	\$ 195,180
	\$ 24,554,540	\$ 23,286,496	\$ 25,144,015	\$ 22,907,179

31-6633021

## CAPITAL GAINS AND LOSSES FOR TAX ON INVESTMENT INCOME

PAGE 14

# HURRICANE SANDY RELIEF

LISA & MICHAEL LEFFELL FOUNDATION  
CAPITAL GAINS/(LOSSES)  
12/31/11

Shares	Securities	Date Acquired	Date Sold	Sales Proceeds	Tax Basis	Book Basis	Long-Term Tax G/(L)	Short-term Tax G/(L)	Long-Term Book G/(L)	Short-term Book G/(L)
	Through DK Group LLC	Various	Various					241,508		241,508
	Through MH Davidson & Co	Various	Various					701,856		701,856
	Through MHD Management Co	Various	Various					218,426		218,426
	Through US Trust #8927	Various	Various					(4,163)		(4,163)
	Through JP Morgan #0290	Various	Various					31,068		
500 000	Exxon Mobil Corp	Various	2/15/2011	42,365	29,568	29,568		12,797		12,797
487 000	Amem Tower Corp Class A	Various	6/7/2011	25,184	25,718	25,718		(533)		(533)
200 000	Ishares S&P North AM Fd	Various	6/7/2011	6,628	5,949	5,949		679		679
TOTAL SHORT TERM					61,235	61,235	-	1,201,638	-	1,170,570
	Through DK Group LLC	Various	Various				100,015		100,015	
	Through MH Davidson & Co	Various	Various				174,883		174,883	
	Through MHD Management Co	Various	Various				103,465		103,465	
	Through US Trust #8927	Various	Various				30,380		30,380	
13 000	Amem Tower Corp Cl	Various	6/7/2011	672	686	686	(14)		(14)	
275 000	United Technologies	Various	6/7/2011	23,006	21,950	21,950	1,057		1,057	
281 000	Shaw Group Inc	Various	12/15/2011	6,775	14,266	14,266	(7,491)		(7,491)	
25,500 000	Progress Energy Inc	Various	12/20/2011	19,066	10,378	10,378	8,688		8,688	
TOTAL LONG TERM					47,280	47,280	410,982	-	410,982	-

TOTAL CAPITAL GAIN/(LOSS)

123,698	108,515	108,515	410,982	1,201,638	410,982	1,170,570
Net Gains						1,612,620

# HURRICANE SANDY RELIEF

Lisa and Michael Leffell Foundation  
Contributions  
Tax Year Ending December 31, 2011

EIN: 31-6633021

Date	Organization	Contribution
12/6/2011	Israel on Campus Coalition	\$ 5,000
1/3/2011	Institute for the Study of Contemporary Antisemitism Fund, Indiana University	\$ 10,000
1/3/2011	Clark University	\$ 75,000
1/3/2011	Muhlenberg College	\$ 260,000
1/3/2011	Partners in Torah	\$ 180
1/3/2011	Christians for Fair Witness in the Middle East	\$ 5,000
1/10/2011	Mac Angels	\$ 1,000
1/17/2011	Hadassah, Women's Zionist Organization of America	\$ 25,000
2/1/2011	Commentary Magazine	\$ 50,000
2/23/2011	Friends of the Israel Defense Forces	\$ 4,040
2/28/2011	Memorial Sloan Kettering Cancer Center	\$ 250
2/28/2011	Temple Israel Center	\$ 65,153
3/6/2011	Friends of the Israel Defense Forces	\$ 650
3/8/2011	The New York Stem Cell Foundation	\$ 5,000
3/21/2011	Gift of Life Bone Marrow Foundation	\$ 5,000
4/3/2011	American Friends of the Reut Institute	\$ 100,000
4/4/2011	Hunter College Foundation Inc	\$ 2,500
4/11/2011	American Jewish Committee	\$ 50,000
5/9/2011	Temple Israel Center	\$ 50,000
5/10/2011	Muhlenberg College	\$ 10,000
5/17/2011	Aleph Society	\$ 18,000
5/17/2011	Scarsdale PBA	\$ 12,500
6/1/2011	Solomon Schechter School of Westchester	\$ 10,800
6/6/2011	Chabad of Wyoming	\$ 500
6/6/2011	Center for Israel Education	\$ 10,000
6/27/2011	American Israel Cooperative Enterprise	\$ 50,000
8/7/2011	Council on Foreign Relations	\$ 5,000
9/25/2011	JCC of Mid-Westchester	\$ 5,000
9/25/2011	The Jewish Theological Seminary	\$ 50,000
10/5/2011	American Jewish Committee	\$ 180
10/5/2011	Johns Hopkins University- SAIS	\$ 25,000
10/16/2011	Project Morry	\$ 180
10/16/2011	American Friends of IDC	\$ 10,000
10/16/2011	Israel on Campus Coalition	\$ 10,000
11/21/2011	Hope for Heroism	\$ 180
12/21/2011	American Israel Education Foundation	\$ 75,000
12/21/2011	Jewish Institute for National Security Affairs	\$ 1,000
12/21/2011	Kolot	\$ 1,000
12/21/2011	Manhattan Institute for Policy Research	\$ 5,000
12/21/2011	The David Project	\$ 30,000
12/21/2011	The Israel Project	\$ 2,500
12/21/2011	Westchester Jewish Council	\$ 5,000
12/21/2011	Yeshivat Chovevei Torah	\$ 1,000
12/21/2011	Young Israel of Harrison	\$ 1,000
VARIOUS	Jewish Communal Fund	\$ 486,600
<b>Total</b>		<b>\$ 1,539,213</b>

# HURRICANE SANDY RELIEF

Form **8868**

(Rev. January 2012)

Department of the Treasury  
Internal Revenue Service

## Application for Extension of Time To File an Exempt Organization Return

OMB No 1545-1709

► **File a separate application for each return.**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒ **X**
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).

**Do not complete Part II unless** you have already been granted an automatic 3-month extension on a previously filed Form 8868

**Electronic filing (e-file)** You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile) and click on *e-file for Charities & Nonprofits*.

### Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed)

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete

Part I only ☐

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns

Enter filer's identifying number, see instructions

#### Type or print

File by the due date for filing your return. See instructions.

Name of exempt organization or other filer, see instructions.

LISA & MICHAEL LEFFELL FOUNDATION

Employer identification number (EIN) or

☒ 31-6633021

Number, street, and room or suite no. If a P.O. box, see instructions

600 MADISON AVENUE, 20TH FLOOR

Social security number (SSN)

City, town or post office, state, and ZIP code. For a foreign address, see instructions

NEW YORK, NY 10022

Enter the Return code for the return that this application is for (file a separate application for each return) ☐ 0 ☐ 4

Application Is For	Return Code	Application Is For	Return Code
Form 990	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	01	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

- The books are in the care of ► MICHAEL LEFFELL

Telephone No ► 646 532-2445

FAX No ►

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

- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_ If this is for the whole group, check this box ☐ If it is for part of the group, check this box ☐ and attach

a list with the names and EINs of all members the extension is for

- I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 08/15, 20 12, to file the exempt organization return for the organization named above. The extension is for the organization's return for ☒ calendar year 20 11 or ☐ tax year beginning \_\_\_\_\_, 20 \_\_\_\_\_, and ending \_\_\_\_\_, 20 \_\_\_\_\_

- If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

<b>3a</b> If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>3a</b> \$	0
<b>b</b> If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	<b>3b</b> \$	52,167.
<b>c</b> <b>Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>3c</b> \$	0

**Caution.** If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

For Privacy Act and Paperwork Reduction Act Notice, see Instructions.

Form **8868** (Rev. 1-2012)

# HURRICANE SANDY RELIEF

Form 8868 (Rev. 1-2012)

Page 2

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** and check this box. ☒ **Note.** Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868
- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1)

## Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed)

<b>Type or print</b>  File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions		Enter filer's identifying number, see instructions	
	LISA & MICHAEL LEFFELL FOUNDATION		<input checked="" type="checkbox"/>	31-6633021
	Number, street, and room or suite no. If a P.O. box, see instructions		Employer identification number (EIN) or	
	600 MADISON AVENUE, 20TH FLOOR		<input type="checkbox"/>	Social security number (SSN)
City, town or post office, state, and ZIP code. For a foreign address, see instructions		NEW YORK, NY 10022		

Enter the Return code for the return that this application is for (file a separate application for each return) . . . . . 0 4

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

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

- The books are in the care of **MICHAEL LEFFELL**  
Telephone No **646 532-2445** FAX No \_\_\_\_\_
- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_ If this is for the whole group, check this box ☐ If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for
- 4 I request an additional 3-month extension of time until 11/15, 2012
- 5 For calendar year 2011, or other tax year beginning \_\_\_\_\_, 20\_\_\_\_, and ending \_\_\_\_\_, 20\_\_\_\_
- 6 If the tax year entered in line 5 is for less than 12 months, check reason ☐ Initial return ☐ Final return ☐ Change in accounting period
- 7 State in detail why you need the extension ADDITIONAL TIME IS NECESSARY IN ORDER TO FILE A COMPLETE AND ACCURATE RETURN.

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions	8a \$	0
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868	8b \$	52,167.
c <b>Balance Due.</b> Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions	8c \$	0

### Signature and Verification must be completed for Part II only.

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

Signature R. Bartley Title \_\_\_\_\_ Date 08/08/2012

Form 8868 (Rev. 1-2012)

PricewaterhouseCoopers LLP  
300 Madison Avenue  
New York  
NY 10017