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

2011

Department of the Treasury
Internal Revenue Service

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

For calendar year 2011, or tax year beginning _____, **2011, and ending** _____

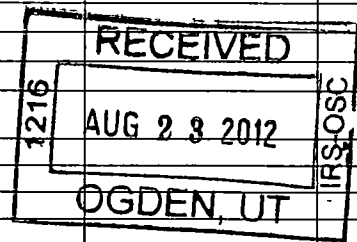
Name of foundation HAROLD E. SIMON CHARITABLE FOUNDATION		A Employer identification number 59-2747958
Number and street (or P O box number if mail is not delivered to street address) 8925 SW 148 STREET		B Telephone number (see the instructions) (305) 234-2797
City or town MIAMI	State ZIP code FL 33176	C If exemption application is pending, check here <input type="checkbox"/>
G Check all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Initial Return of a former public charity <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Address change <input type="checkbox"/> Name change		D 1 Foreign organizations, check here <input type="checkbox"/> 2 Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
H Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, column (c), line 16) ▶ \$ 396,695.	J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____ (Part I, column (d) must be on cash basis)	
		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions).)	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1 Contributions, gifts, grants, etc., received (att sch)	6,000.			
2 Ck <input checked="" type="checkbox"/> if the foundn is not req to att Sch B				
3 Interest on savings and temporary cash investments				
4 Dividends and interest from securities	7,808.	7,808.		
5a Gross rents				
b Net rental income or (loss)				
6a Net gain/(loss) from sale of assets not on line 10				
b Gross sales price for all assets on line 6a				
7 Capital gain net income (from Part IV, line 2)		0.		
8 Net short-term capital gain			0.	
9 Income modifications				
10a Gross sales less returns and allowances				
b Less Cost of goods sold				
c Gross profit/(loss) (att sch)				
11 Other income (attach schedule)				
12 Total. Add lines 1 through 11	13,808.	7,808.	0.	
13 Compensation of officers, directors, trustees, etc	5,200.	520.		4,680.
14 Other employee salaries and wages				
15 Pension plans, employee benefits	6,736.	673.		6,063.
16a Legal fees (attach schedule)				
b Accounting fees (attach sch)				
c Other prof fees (attach sch)				
17 Interest				
18 Taxes (attach schedule)(see instrs)				
19 Depreciation (attach sch) and depletion				
20 Occupancy				
21 Travel, conferences, and meetings				
22 Printing and publications	122.			122.
23 Other expenses (attach schedule) See Line 23 Stmt	232.			232.
24 Total operating and administrative expenses. Add lines 13 through 23	12,290.	1,193.		11,097.
25 Contributions, gifts, grants paid	9,653.			
26 Total expenses and disbursements. Add lines 24 and 25	21,943.	1,193.		11,097.
27 Subtract line 26 from line 12:				
a Excess of revenue over expenses and disbursements	-8,135.			
b Net investment income (if negative, enter -0-)		6,615.		
c Adjusted net income (if negative, enter -0-)			0.	

SCANNED SEP 11 2012

FUND

ADMINISTRATIVE AND OPERATING EXPENSES



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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
A S S E T S	1	Cash – non-interest-bearing			
	2	Savings and temporary cash investments	-962.	225,897.	225,897.
	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 sch) ▶			
		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) L-10a Stmt	44,577.	41,841.	49,190.
	b	Investments – corporate stock (attach schedule) L-10b Stmt	19,248.	11,802.	9,358.
	c	Investments – corporate bonds (attach schedule) L-10c Stmt	68,210.	43,210.	44,549.
11	Investments – land, buildings, and equipment: basis ▶				
	Less: accumulated depreciation (attach schedule) ▶				
12	Investments – mortgage loans				
13	Investments – other (attach schedule) L-13 Stmt	265,000.	65,000.	67,701.	
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)	396,073.	387,750.	396,695.	
L I A B I L I T I E S	17	Accounts payable and accrued expenses	796.	4,684.	
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, & other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶ L-22 Stmt)	783.	2,462.	
	23	Total liabilities (add lines 17 through 22)	1,579.	7,146.	
N E T A S S E T S O R F U N D B A L A N C E S	Foundations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31. <input type="checkbox"/>				
	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			
	28	Paid-in or capital surplus, or land, building, and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds	394,494.	380,604.	
	30	Total net assets or fund balances (see instructions)	394,494.	380,604.	
	31	Total liabilities and net assets/fund balances (see instructions)	396,073.	387,750.	

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	394,494.
2	Enter amount from Part I, line 27a	2	-8,135.
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	386,359.
5	Decreases not included in line 2 (itemize) ▶ LONG TERM CAPITAL LOSS	5	5,755.
6	Total net assets or fund balances at end of year (line 4 minus line 5) – Part II, column (b), line 30	6	380,604.

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 shares MLC Company)	(b) How acquired P -- Purchase D -- Donation	(c) Date acquired (month, day, year)	(d) Date sold (month, day, year)
1 a GE MONEY BANK	P	05/03/10	02/07/11
b WILMINGTON TRUST CO	P	07/15/10	01/21/11
c WILMINGTON TRUST CO	P	07/15/10	04/21/11
d AGIC	P	01/08/08	08/01/11
e See Columns (a) thru (d)			

(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 50,000.		50,000.	0.
b 50,000.		50,000.	0.
c 50,000.		50,000.	0.
d 25,000.		25,000.	0.
e See Columns (e) thru (d)		66,967.	-5,755.

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Column (h) gain minus column (k), but not less than -0-) or Losses (from column (h))
(i) Fair Market Value as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of column (i) over column (j), if any	
a			0.
b			0.
c			0.
d			0.
e See Columns (i) thru (l)			-5,755.

2 Capital gain net income or (net capital loss). [If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7]	2	-5,755.
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	-4,177.

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

(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 (column (b) divided by column (c))
2010	27,007.	422,293.	0.063953
2009	24,651.	414,075.	0.059533
2008	28,172.	417,919.	0.067410
2007	26,375.	421,447.	0.062582
2006	21,225.	365,826.	0.058019

2 Total of line 1, column (d)	2	0.311497
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	0.062299
4 Enter the net value of noncharitable-use assets for 2011 from Part X, line 5	4	413,665.
5 Multiply line 4 by line 3	5	25,771.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	66.
7 Add lines 5 and 6	7	25,837.
8 Enter qualifying distributions from Part XII, line 4	8	11,097.

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

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

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 instrs)			
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b		1	132.
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, column (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	132.
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	132.
6 Credits/Payments:			
a 2011 estimated tax pmts and 2010 overpayment credited to 2011	6 a	125.	
b Exempt foreign organizations – tax withheld at source	6 b		
c Tax paid with application for extension of time to file (Form 8868)	6 c		
d Backup withholding erroneously withheld	6 d		
7 Total credits and payments. Add lines 6a through 6d	7	125.	
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	7.	
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	0.	
11 Enter the amount of line 10 to be: Credited to 2012 estimated tax <input type="checkbox"/> 0. Refunded <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 the instructions for definition)? <i>If the answer is 'Yes' to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities</i>		X
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation <input type="checkbox"/> \$ _____ (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? <i>If 'Yes,' attach a detailed description of the activities.</i>		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? <i>If 'Yes,' attach a conformed copy of the changes</i>		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 Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If 'Yes,' attach the statement required by General Instruction T.</i>		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? <i>If 'Yes,' complete Part II, column (c), and Part XV</i>	X	
8 a Enter the states to which the foundation reports or with which it is registered (see instructions) <input type="checkbox"/>		
b If the answer is 'Yes' to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? <i>If 'No,' attach explanation</i>	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)? <i>If 'Yes,' complete Part XIV</i>		X
10 Did any persons become substantial contributors during the tax year? <i>If 'Yes,' attach a schedule listing their names and addresses</i>		X

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? Website address ▶ N/A	13	X	
14	The books are in care of ▶ <u>DAVID F. SIMON</u> Telephone no ▶ <u>(305) 234-2797</u> Located at ▶ <u>8925 SW 148 STREET #218, MIAMI MIAMI FL</u> ZIP + 4 ▶ <u>33176</u>			
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? 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		X

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the 'Yes' column, unless an exception applies.

		Yes	No
1a	During the year did the foundation (either directly or indirectly):		
(1)	Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(2)	Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(3)	Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input checked="" type="checkbox"/> Yes <input 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)? Organizations relying on a current notice regarding disaster assistance check here <input type="checkbox"/>	1b	X
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 ▶ 20__ , 20__ , 20__ , 20__		
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer 'No' and attach statement – see instructions)	2b	X
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ▶ 20__ , 20__ , 20__ , 20__		
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
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

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
HAROLD E. SIMON 12924 CORAL LAKES DR. BOYNTON BEACH FL 33437	PRESIDENT	0.00	0.	0.
DAVID F. SIMON 8925 SW 148 ST #218, MIAMI FL 33176	VP/ SEC	10.00	5,200.	0.
JENNIFER DESARRO 4050 TREE TOPS ROAD COOPER CITY FL 33026	DIRECTOR	0.00	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
'NONE'				
0				
0				
0				
0				

Total number of other employees paid over \$50,000 None

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
'NONE'		
Total number of others receiving over \$50,000 for professional services		None

Part IX-A Summary of Direct Charitable Activities

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

	Expenses
1	
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 NOT APPLICABLE	
2	0.
All other program-related investments See instructions.	
3	
Total. Add lines 1 through 3	None

BAA

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	291,764.
b Average of monthly cash balances	1b	128,200.
c Fair market value of all other assets (see instructions)	1c	
d Total (add lines 1a, b, and c)	1d	419,964.
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	419,964.
4 Cash deemed held for charitable activities Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	6,299.
5 Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	413,665.
6 Minimum investment return. Enter 5% of line 5	6	20,683.

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	20,683.
2a Tax on investment income for 2011 from Part VI, line 5	2a	132.	
b Income tax for 2011. (This does not include the tax from Part VI.)	2b		
c Add lines 2a and 2b	2c	132.	
3 Distributable amount before adjustments Subtract line 2c from line 1	3	20,551.	
4 Recoveries of amounts treated as qualifying distributions	4		
5 Add lines 3 and 4	5	20,551.	
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	20,551.	

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	11,097.
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	11,097.
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	0.
6 Adjusted qualifying distributions. Subtract line 5 from line 4	6	11,097.

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 instructions)

	(a) Corpus	(b) Years prior to 2010	(c) 2010	(d) 2011
1 Distributable amount for 2011 from Part XI, line 7				20,551.
2 Undistributed income, if any, as of the end of 2011:				
a Enter amount for 2010 only			21,047.	
b Total for prior years: 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2011:				
a From 2006	21,361.			
b From 2007	26,553.			
c From 2008	28,330.			
d From 2009	24,651.			
e From 2010	27,075.			
f Total of lines 3a through e	127,970.			
4 Qualifying distributions for 2011 from Part XII, line 4: ▶ \$ 11,097.				
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				
e Remaining amount distributed out of corpus	11,097.			
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	139,067.			
b Prior years' undistributed income Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d Subtract line 6c from line 6b Taxable amount – see instructions		0.		
e Undistributed income for 2010. Subtract line 4a from line 2a. Taxable amount – see instructions			21,047.	
f Undistributed income for 2011. Subtract lines 4d and 5 from line 1 This amount must be distributed in 2012				20,551.
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)	21,361.			
9 Excess distributions carryover to 2012. Subtract lines 7 and 8 from line 6a	117,706.			
10 Analysis of line 9:				
a Excess from 2007	26,553.			
b Excess from 2008	28,330.			
c Excess from 2009	24,651.			
d Excess from 2010	27,075.			
e Excess from 2011	11,097.			

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)				
<i>a Paid during the year</i>				
ANTI DEFAMATION LEAGUE			PUBLIC AWARENESS	
		PUBLIC		500.
AMERICAN CANCER SOCIETY		PUBLIC	PUBLIC AWARENESS	100.
AMERICAN JEWISH COMMITTEE		PUBLIC	PUBLIC AWARENESS	200.
ARTHROITIS FOUNDATION		PUBLIC	PUBLIC AWARENESS	25.
BNAI BREITH		PUBLIC	JEWISH STUDIES	
			& EDUCATION	121.
BIRTHRIGHT ISRAEL		PUBLIC	JEWISH STUDIES	
FOUNDATION			& EDUCATION	100.
BOY SCOUTS OF AMERICA		PUBLIC	PUBLIC AWARENESS	1,000.
PACK 711			JEWISH STUDIES	
CHABAD OF HOMESTEAD		PUBLIC	& EDUCATION	1,500.
CHABAD ON CAMPUS		PUBLIC	JEWISH STUDIES	
FOUNDATION		PUBLIC	& EDUCATION	50.
See Line 3a statement				6,057.
Total			3a	9,653.
<i>b Approved for future payment</i>				

MIAMI DAILY BUSINESS REVIEW

Published Daily except Saturday, Sunday and
Legal Holidays
Miami, Miami-Dade County, Florida

STATE OF FLORIDA
COUNTY OF MIAMI-DADE:

Before the undersigned authority personally appeared
V. PEREZ, who on oath says that he or she is the
LEGAL CLERK, Legal Notices of the Miami Daily Business
Review f/k/a Miami Review, a daily (except Saturday, Sunday
and Legal Holidays) newspaper, published at Miami in Miami-Dade
County, Florida; that the attached copy of advertisement,
being a Legal Advertisement of Notice in the matter of

PRIVATE FOUNDATIONS ANNUAL RETURN
HAROLD E. SIMON CHARITABLE FOUNDATION

in the XXXX Court,
was published in said newspaper in the issues of

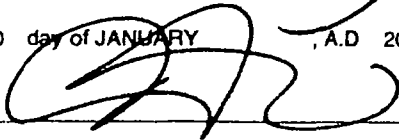
01/10/2012

Affiant further says that the said Miami Daily Business
Review is a newspaper published at Miami in said Miami-Dade
County, Florida and that the said newspaper has
heretofore been continuously published in said Miami-Dade County,
Florida, each day (except Saturday, Sunday and Legal Holidays)
and has been entered as second class mail matter at the post
office in Miami in said Miami-Dade County, Florida, for a
period of one year next preceding the first publication of the
attached copy of advertisement; and affiant further says that he or
she has neither paid nor promised any person, firm or corporation
any discount, rebate, commission or refund for the purpose
of securing this advertisement for publication in the said
newspaper



Sworn to and subscribed before me this

10 day of JANUARY, A.D. 2012



(SEAL)

V. PEREZ personally known to me

PRIVATE FOUNDATIONS ANNUAL RETURN

The annual return of the private
foundation:

HAROLD E. SIMON

CHARITABLE FOUNDATION

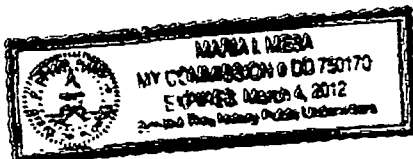
required to be filed under section
6033 Internal Revenue Code, is
available for public inspection at
its principal office 8925 SW 148 St.
Suite 218 Miami, FL 33176 (305)
234-2797 for inspection during
regular business hours by any
citizen upon request, within 180
days after the date of this
publication.

DAVID SIMON

Principal Manager

Publication of this notice on
January 10, 2012.

1/10 12-4-88/1815593M



Form 990-PF, Page 1, Part I, Line 23

Line 23 Stmt

Other expenses:	Rev/Exp Book	Net Inv Inc	Adj Net Inc	Charity Disb
LICENSES	61.			61.
BANK CHARGES	171.			171.
Total	232.			232.

Form 990-PF, Part IV, Capital Gains and Losses for Tax on Investment Income

Columns (a) thru (d)

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse; or common stock, 200 shares MLC Company)	(b) How acquired P – Purchase D – Donation	(c) Date acquired (month, day, year)	(d) Date sold (month, day, year)
ALLY BANK	P	05/04/10	05/06/11
FHLMC SERIES 176	P	03/17/00	Various
FHLMC REMIC SERIES 2767	P	12/27/00	Various
GINNIE MAE II	P	12/31/98	Various
ING SENIOR INCOME FUND	P	11/23/04	02/17/11
HIGHLAND CAP FLTG CL C	P	Various	03/31/11

Form 990-PF, Part IV, Capital Gains and Losses for Tax on Investment Income

Columns (e) thru (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)
50,000.		50,000.	0.
29.		29.	0.
2,686.		2,686.	0.
2,732.		2,732.	0.
1,720.		3,298.	-1,578.
4,045.		8,222.	-4,177.
Total		66,967.	-5,755.

Form 990-PF, Part IV, Capital Gains and Losses for Tax on Investment Income

Columns (i) thru (l)

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (column (h) gain minus column (k), but not less than -0-) or losses (from column (h))
(i) Fair Market Value as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of column (i) over column (j), if any	
			0.
			0.
			0.
			0.
			-1,578.
			-4,177.

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

Continued

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (column (h) gain minus column (k), but not less than -0-) or losses (from column (h))
(i) Fair Market Value as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of column (i) over column (j), if any	
Total			<u><u>-5,755.</u></u>

Form 990-PF, Page 11, Part XV, line 3a
Line 3a statement

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Person or Business Checkbox Amount
<i>a Paid during the year</i> CHROME AND COLITIES FOUNDATION		PUBLIC	PUBLIC AWARENESS	Person or Business <input type="checkbox"/> 150.
COMMENTARY		PUBLIC	PUBLIC AWARENESS	Person or Business <input type="checkbox"/> 100.
DAVID HOROWITZ FREEDOM CENTER		PUBLIC	PUBLIC AWARENESS	Person or Business <input type="checkbox"/> 1,000.
FLAME		PUBLIC	PUBLIC AWARENESS	Person or Business <input type="checkbox"/> 250.
HILLEL		PUBLIC	JEWISH STUDIES & AWARENESS	Person or Business <input type="checkbox"/> 50.
HILLEL ON CAMPUS		PUBLIC	JEWISH STUDIES & AWARENESS	Person or Business <input type="checkbox"/> 50.
IWMF		PUBLIC	PUBLIC AWARENESS	Person or Business <input type="checkbox"/> 500.
JCC ACE		PUBLIC	PUBLIC AWARENESS	Person or Business <input type="checkbox"/> 250.
JEWISH FEDERATION OF PALM BEACH		PUBLIC	JEWISH STUDIES & AWARENESS	Person or Business <input type="checkbox"/> 100.
JEWISH WAR VETERANS		PUBLIC	JEWISH STUDIES & AWARENESS	Person or Business <input type="checkbox"/> 72.
LYMPHOMA RESEARCH FOUNDATION		PUBLIC	PUBLIC AWARENESS	Person or Business <input type="checkbox"/> 300.

Form 990-PF, Page 11, Part XV, line 3a

Continued

Line 3a statement

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Founda- tion status of re- cipient	Purpose of grant or contribution	Person or Business Checkbox Amount
<i>a Paid during the year</i> RODEFF SHALOM				Person or <input type="checkbox"/> Business <input type="checkbox"/> 100.
SIMON WIESENTHAL CENTER		PUBLIC	PUBLIC AWARENESS	Person or <input type="checkbox"/> Business <input type="checkbox"/> 700.
SALVATION ARMY		PUBLIC	WELFARE SUPPORT FOR THE NEEDY	Person or <input type="checkbox"/> Business <input type="checkbox"/> 100.
SOUTHERN POVERY LAW CENTER		PUBLIC	PUBLIC AWARENESS	Person or <input type="checkbox"/> Business <input type="checkbox"/> 325.
TEMPLE BETH AM		PUBLIC	JEWISH STUDIES & AWARENESS	Person or <input type="checkbox"/> Business <input type="checkbox"/> 500.
TEMPLE SINAI		PUBLIC	JEWISH STUDIES & AWARENESS	Person or <input type="checkbox"/> Business <input type="checkbox"/> 700.
SAMANTHA TREBBI TRUST FUND		PUBLIC	PUBLIC AWARENESS	Person or <input type="checkbox"/> Business <input type="checkbox"/> 200.
US HOLOCAUST MEMORIAL		PUBLIC	PUBLIC AWARENESS	Person or <input type="checkbox"/> Business <input type="checkbox"/> 150.
WORLD JEWISH CONGRESS		PUBLIC	SUPPORT OF LAWFUL ACTIVITIES	Person or <input type="checkbox"/> Business <input type="checkbox"/> 100.
ZIONIST ORGANIZATION OF AMERICA		PUBLIC	PUBLIC AWARENESS	Person or <input type="checkbox"/> Business <input type="checkbox"/> 360.

Total

6,057.

Form 990-PF, Page 2, Part II, Line 10a

L-10a Stmt

Line 10a - Investments - US and State Government Obligations:	End of Year		End of Year	
	State and Local Obligations Book Value	State and Local Obligations FMV	US Government Obligations Book Value	US Government Obligations FMV
GNMA POOL 002459 8000			279.	314.
FHLMC 176-H 6950			189.	284.
FHLMC REMIC SER 2767AH			7,429.	9,248.

Form 990-PF, Page 2, Part II, Line 10a

Continued

L-10a Stmt

Line 10a - Investments - US and State Government Obligations:	End of Year		End of Year	
	State and Local Obligations Book Value	State and Local Obligations FMV	US Government Obligations Book Value	US Government Obligations FMV
GNMA REMIC 5.0%			33,944.	39,344.
Total			<u>41,841.</u>	<u>49,190.</u>

Form 990-PF, Page 2, Part II, Line 10b

L-10b Stmt

Line 10b - Investments - Corporate Stock:	End of Year	
	Book Value	Fair Market Value
100 SHS MICROSOFT CORP	7,500.	5,192.
128.549 ING SENIOR INCOME FD CL C	0.	0.
652.841 HIGHLAND CAP FLOATING RATE FUND	256.	265.
483.393 OPPENHEIMER SR FLTG RATE C	4,046.	3,901.
Total	<u>11,802.</u>	<u>9,358.</u>

Form 990-PF, Page 2, Part II, Line 10c

L-10c Stmt

Line 10c - Investments - Corporate Bonds:	End of Year	
	Book Value	Fair Market Value
20,000 HOUSEHOLD FIN INTERNOTES	18,205.	20,273.
1 SH AGIC AUCTION RATE	0.	0.
25,000 GOLDMAN SACHS GROUP	25,005.	24,276.
Total	<u>43,210.</u>	<u>44,549.</u>

Form 990-PF, Page 2, Part II, Line 13

L-13 Stmt

Line 13 - Investments - Other:	End of Year	
	Book Value	Fair Market Value
DISCOVERY BANK CD	14,000.	14,873.
GE MONEY BANK CD	16,000.	17,140.
AMEX CENTURION BANK CD	10,000.	10,677.
WILMINGTON TRUST CD	0.	0.
ALLY BANK MIDVALE CD	0.	0.
ALLY BANK MIDVALE CD	25,000.	25,011.
GE MONEY BANK CD	0.	0.
Total	<u>65,000.</u>	<u>67,701.</u>

Form 990-PF, Page 2, Part II, Line 22

Other Liab Stmt

Line 22 - Other Liabilities:	Beginning Year Book Value	Ending Year Book Value
PAYROLL TAX LIABILITIES	783.	2,462.
Total	<u>783.</u>	<u>2,462.</u>