

Return of Organization Exempt From Income Tax

2008

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2008 calendar year, or tax year beginning SEP 1, 2008 **and ending** AUG 31, 2009

B Check if applicable:
 Address change
 Name change
 Initial return
 Termination
 Amended return
 Application pending

Please use IRS label or print or type
 See Specific Instructions

C Name of organization
 THE HAROLD GRINSPOON FOUNDATION
 Doing Business As
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
 380 UNION ST
 City or town, state or country, and ZIP + 4
 WEST SPRINGFIELD, MA 01089

D Employer identification number
 04-6685725

E Telephone number
 (413) 781-0712

F Name and address of principal officer JEREMY PAVA
 SAME AS C ABOVE

G Gross receipts \$ 58,377,711

H(a) Is this a group return for affiliates? Yes No
H(b) Are all affiliates included? Yes No
 If "No," attach a list (see instructions)
H(c) Group exemption number ▶

I Tax-exempt status 501(c) (3) ◀ (insert no) 4947(a)(1) or 527

J Website: ▶ www.hgf.org

K Type of organization: Corporation Trust Association Other ▶

L Year of formation: 1991 **M State of legal domicile:** MA

Part I Summary

| | | | | | |
|------------------------------------|--|--|---|-------------------|--------------|
| Activities & Governance | 1 | Briefly describe the organization's mission or most significant activities. PROVIDE SUPPORT TO PRIMARILY JEWISH EDUCATIONAL ORGANIZATIONS AND INSTITUTIONS | | | |
| | 2 | Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its assets | | | |
| | 3 | Number of voting members of the governing body (Part VI, line 1a) | 3 | 9 | |
| | 4 | Number of independent voting members of the governing body (Part VI, line 1b) | 4 | 7 | |
| | 5 | Total number of employees (Part V, line 2a) | 5 | 51 | |
| | 6 | Total number of volunteers (estimate if necessary) | 6 | 50 | |
| | 7a | Total gross unrelated business revenue from Part VIII, line 12, column (C) | 7a | -962,764. | |
| 7b | Net unrelated business taxable income from Form 990, line 34 | 7b | -96,855. | | |
| Revenue | 8 | Contributions and grants (Part VIII, line 1h) | Prior Year | Current Year | |
| | 9 | Program service revenue (Part VIII, line 2g) | 34,397,491. | 5,618,531. | |
| | 10 | Investment income (Part VIII, column (A), lines 3d, 4, and 7d) | 1,035,333. | 2,020,282. | |
| | 11 | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | 8,814,642. | -2,896,125. | |
| | 12 | Total revenue - add lines 8 through 11 (must equal Part VII, column (A), line 12) | 53,775. | 21,569,277. | |
| | 13 | Grants and similar amounts paid (Part IX, column (A), lines 1-3) | 44,301,241. | 26,311,965. | |
| | 14 | Benefits paid to or for members (Part IX, column (A), line 4) | 9,247,913. | 9,741,810. | |
| | 15 | Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) | | | |
| | 16a | Professional fundraising fees (Part IX, column (A), line 11e) | | | |
| | 16b | Total fundraising expenses (Part IX, column (D), line 25) ▶ | | | |
| Expenses | 17 | Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f) | 4,281,982. | 5,399,842. | |
| | 18 | Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) | 15,683,536. | 17,995,927. | |
| | 19 | Revenue less expenses Subtract line 18 from line 12 | 28,617,705. | 8,316,038. | |
| | Net Assets or Fund Balances | 20 | Total assets (Part X, line 16) | Beginning of Year | End of Year |
| | | 21 | Total liabilities (Part X, line 26) | 212,273,090. | 175,927,733. |
| | | 22 | Net assets or fund balances Subtract line 21 from line 20 | 35,788,109. | 28,327,694. |
| | | | | 176,484,981. | 147,600,039. |

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here ▶ *Jeremy Pava, Trustee* 7/15/10
 Signature of officer
 JEREMY PAVA, TRUSTEE
 Type or print name and title

Paid Preparer's Use Only
 Preparer's signature ▶ *DAVID KALICKA*
 Firm's name (or yours if self-employed), address, and ZIP + 4
 MEYERS BROTHERS KALICKA, P.C.
 330 WHITNEY AVE, SUITE 800
 HOLYOKE, MA 01040

May the IRS discuss this return with the preparer shown above? (see instructions)

Part III Statement of Program Service Accomplishments (see instructions)

1 Briefly describe the organization's mission

ENHANCING JEWISH AND COMMUNITY LIFE IN WESTERN MASSACHUSETTS, NORTH AMERICA, ISRAEL AND BEYOND.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

Yes No

If "Yes", describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

Yes No

If "Yes", describe these changes on Schedule O

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code) (Expenses \$ 5,446,451, including grants of \$ 534,669.) (Revenue \$ 2,020,282.) THE PJ LIBRARY (PJ FOR PAJAMAS), IN PARTNERSHIP WITH LOCAL COMMUNITIES PROVIDES FAMILIES WITH HIGH-QUALITY CHILDREN'S BOOKS, MUSIC, AND OTHER RESOURCES THAT FOSTER JEWISH LEARNING AND CREATE A GATEWAY FOR DEEPER ENGAGEMENT IN JEWISH LIFE, 51,759 CHILDREN SERVED IN 117 COMMUNITIES.

4b (Code) (Expenses \$ 4,054,382, including grants of \$ 2,803,056.) (Revenue \$ 0.) THE GRINSPOON INSTITUTE FOR JEWISH PHILANTHROPY (GIJP) PROVIDES MENTORING SERVICES AND CHALLENGE GRANTS TO NONPROFIT JEWISH OVERNIGHT CAMPS AND OTHER ORGANIZATIONS, GIJP FOCUSES ON STRATEGIC PLANNING, LEADERSHIP DEVELOPMENT, FUNDRAISING, AND OVERALL CAPACITY BUILDING.

4c (Code) (Expenses \$ 6,693,307, including grants of \$ 6,370,585.) (Revenue \$) PROVIDED SUPPORT AND GRANTS TO PRIMARILY JEWISH EDUCATIONAL INSTITUTIONS AND INDIVIDUALS IN AN EFFORT TO PROMOTE RELIGIOUS AND ETHICAL PRINCIPLES AND ASPIRATIONS.

4d Other program services. (Describe in Schedule O.)

(Expenses \$ 539,107, including grants of \$ 33,500.) (Revenue \$)

4e Total program service expenses \$ 16,733,247. (Must equal Part IX, Line 25, column (B).)

Part IV Checklist of Required Schedules

| | Yes | No |
|--|-----|----|
| 1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> | X | |
| 2 Is the organization required to complete Schedule B, Schedule of Contributors? | X | |
| 3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i> | | X |
| 4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? <i>If "Yes," complete Schedule C, Part II</i> | | X |
| 5 Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? <i>If "Yes," complete Schedule C, Part III</i> | N/A | |
| 6 Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> | | X |
| 7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> | | X |
| 8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> | | X |
| 9 Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> | | X |
| 10 Did the organization hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> | X | |
| 11 Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? <i>If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable</i> | X | |
| 12 Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII</i> | X | |
| 13 Is the organization a school as described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> | | X |
| 14a Did the organization maintain an office, employees, or agents outside of the U.S.? | X | |
| b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? <i>If "Yes," complete Schedule F, Part I</i> | X | |
| 15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Part II</i> | | X |
| 16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Part III</i> | | X |
| 17 Did the organization report more than \$15,000 on Part IX, column (A), line 11e? <i>If "Yes," complete Schedule G, Part I</i> | | X |
| 18 Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> | | X |
| 19 Did the organization report more than \$15,000 on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> | | X |
| 20 Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i> | | X |
| 21 Did the organization report more than \$5,000 on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> | X | |
| 22 Did the organization report more than \$5,000 on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> | X | |
| 23 Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? <i>If "Yes," complete Schedule J</i> | | X |
| 24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to question 25</i> | | X |
| b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? | | |
| c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? | | |
| d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? | | |
| 25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> | | X |
| b Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? <i>If "Yes," complete Schedule L, Part I</i> | | X |
| 26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i> | | X |
| 27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i> | | X |

Part IV Checklist of Required Schedules (continued)

| | Yes | No |
|---|-----|----|
| 28 During the tax year, did any person who is a current or former officer, director, trustee, or key employee | | |
| a Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? <i>If "Yes," complete Schedule L, Part IV</i> | | X |
| b Have a family member who had a direct or indirect business relationship with the organization? <i>If "Yes," complete Schedule L, Part IV</i> | X | |
| c Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? <i>If "Yes," complete Schedule L, Part IV</i> | | X |
| 29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> | X | |
| 30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> | | X |
| 31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> | | X |
| 32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> | | X |
| 33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> | X | |
| 34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i> | X | |
| 35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> | | X |
| 36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> | | X |
| 37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> | | X |

Form 990 (2008)

Part V Statements Regarding Other IRS Filings and Tax Compliance

| | | Yes | No |
|------------|--|-----|----|
| 1a | Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U S Information Returns. Enter -0- if not applicable | | |
| | 48 | | |
| 1b | Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable | | |
| | 0 | | |
| c | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? | | |
| | | | |
| 2a | Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return | | |
| | 51 | | |
| b | If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return (see instructions) | X | |
| 3a | Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? | X | |
| b | If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O | X | |
| 4a | At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? | | X |
| b | If "Yes," enter the name of the foreign country: _____ See the instructions for exceptions and filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts. | | |
| 5a | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? | | X |
| b | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | | X |
| c | If "Yes," to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction? | | |
| 6a | Did the organization solicit any contributions that were not tax deductible? | | X |
| b | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? | | |
| 7 | Organizations that may receive deductible contributions under section 170(c). | | |
| a | Did the organization provide goods or services in exchange for any quid pro quo contribution of more than \$75? | | X |
| b | If "Yes," did the organization notify the donor of the value of the goods or services provided? | | |
| c | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? | | X |
| d | If "Yes," indicate the number of Forms 8282 filed during the year | | |
| | 7d | | |
| e | Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? | | X |
| f | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | | X |
| g | For all contributions of qualified intellectual property, did the organization file Form 8899 as required? | | |
| h | For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required? | | |
| 8 | Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year? N/A | | |
| 9 | Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds. | | |
| a | Did the organization make any taxable distributions under section 4966? N/A | | |
| b | Did the organization make a distribution to a donor, donor advisor, or related person? N/A | | |
| 10 | Section 501(c)(7) organizations. Enter N/A | | |
| a | Initiation fees and capital contributions included on Part VIII, line 12 | | |
| | 10a | | |
| b | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities | | |
| | 10b | | |
| 11 | Section 501(c)(12) organizations. Enter N/A | | |
| a | Gross income from members or shareholders | | |
| | 11a | | |
| b | Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) | | |
| | 11b | | |
| 12a | Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? | | |
| b | If "Yes," enter the amount of tax-exempt interest received or accrued during the year N/A | | |
| | 12b | | |

Part VI Governance, Management, and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code)

Section A. Governing Body and Management

For each "Yes" response to lines 2-7b below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Table with 11 rows of questions (1a-11) and columns for Yes/No. Includes sub-questions 1a, 1b, 7a, 7b, 8a, 8b, 9a, 9b, 15a, 15b, 16a, 16b.

Section B. Policies

Table with 12 rows of questions (12a-16b) and columns for Yes/No.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed MA
18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection.
19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public
20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed Use Schedule J-2 if additional space is needed

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and **current** key employees Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

List persons in the following order individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if the organization did not compensate any officer, director, trustee, or key employee

| (A) Name and Title | (B) Average hours per week | (C) Position (check all that apply) | | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC) | (E) Reportable compensation from related organizations (W-2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|---|-------------------------------|--|-----------------------|---------|--------------|------------------------------|--------|--|---|---|
| | | Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| HAROLD GRINSPOON TRUSTEE | 30.00 | X | | | | | | 0. | 0. | 0. |
| JEREMY PAVA TRUSTEE | 10.00 | X | | | | | | 0. | 0. | 0. |
| WINIFRED SANDLER TRUSTEE | 16.00 | X | | | | | | 0. | 0. | 0. |
| MICHAEL BOHNEN TRUSTEE | 4.00 | X | | | | | | 0. | 0. | 0. |
| RABBI YITZ GREENBERG TRUSTEE | 4.00 | X | | | | | | 0. | 0. | 0. |
| DIANE TRODERMAN TRUSTEE | 4.00 | X | | | | | | 0. | 0. | 0. |
| DR. ERIC LEVINE TRUSTEE | 4.00 | X | | | | | | 0. | 0. | 0. |
| DR. ARLEN LICHTER TRUSTEE | 4.00 | X | | | | | | 0. | 0. | 0. |
| ED GREENBAUM TRUSTEE | 4.00 | X | | | | | | 0. | 0. | 0. |
| JOANNA BALLANTINE EXECUTIVE DIRECTOR | 35.00 | | | X | | | | 125,191. | 0. | 11,397. |
| EDWARD KLINE CHIEF OPERATING OFFICER | 40.00 | | | X | | | | 56,971. | 0. | 0. |
| DAVID SHARKEN PROGRAM DIRECTOR | 40.00 | | | | | X | | 126,179. | 0. | 10,983. |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

| (A) Name and title | (B) Average hours per week | (C) Position (check all that apply) | | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC) | (E) Reportable compensation from related organizations (W-2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|-----------------------|-------------------------------|--|-----------------------|---------|--------------|------------------------------|----------|--|---|---|
| | | Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| 1b Total | | | | | | | 308,341. | 0. | 22,380. | |

2 Total number of individuals (including those in 1a) who received more than \$100,000 in reportable compensation from the organization 2

| | Yes | No |
|--|-----|----|
| 3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i> | | X |
| 4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i> | | X |
| 5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i> | | X |

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. NONE

| (A) Name and business address | (B) Description of services | (C) Compensation |
|----------------------------------|--------------------------------|---------------------|
| | | |
| | | |
| | | |
| | | |
| | | |

2 Total number of independent contractors (including those in 1) who received more than \$100,000 in compensation from the organization 0

| Part VIII | | Statement of Revenue | | (A) | (B) | (C) | (D) | |
|---|--|---|---------------|---------------|------------------------------------|----------------------------|---|--|
| | | | | Total revenue | Related or exempt function revenue | Unrelated business revenue | Revenue excluded from tax under sections 512, 513, or 514 | |
| Contributions, gifts, grants and other similar amounts | 1 a Federated campaigns | 1a | | | | | | |
| | b Membership dues | 1b | | | | | | |
| | c Fundraising events | 1c | | | | | | |
| | d Related organizations | 1d | | | | | | |
| | e Government grants (contributions) | 1e | | | | | | |
| | f All other contributions, gifts, grants, and similar amounts not included above | 1f | 5,618,531. | | | | | |
| | g Noncash contributions included in lines 1a-1f \$ | | 5,558,085. | | | | | |
| | h Total. Add lines 1a-1f | | | 5,618,531. | | | | |
| Program Service Revenue | 2 a PJ LIBRARY BOOK PROGRA | Business Code | 900099 | 2,020,282. | 2,020,282. | | | |
| | b | | | | | | | |
| | c | | | | | | | |
| | d | | | | | | | |
| | e | | | | | | | |
| | f All other program service revenue | | | | | | | |
| | g Total. Add lines 2a-2f | | | 2,020,282. | | | | |
| Other Revenue | 3 Investment income (including dividends, interest, and other similar amounts) | | | 1,617,074. | | | 1,617,074. | |
| | 4 Income from investment of tax-exempt bond proceeds | | | | | | | |
| | 5 Royalties | | | | | | | |
| | 6 a Gross Rents | (i) Real | (ii) Personal | | | | | |
| | | | | 17,715. | | | | |
| | | b Less rental expenses | | 9,465. | | | | |
| | | c Rental income or (loss) | | 8,250. | | | | |
| | d Net rental income or (loss) | | | 8,250. | | | 8,250. | |
| | 7 a Gross amount from sales of assets other than inventory | (i) Securities | (ii) Other | | | | | |
| | | | | 27,543,082. | | | | |
| | | b Less cost or other basis and sales expenses | | 32,056,281. | | | | |
| | | c Gain or (loss) | | -4,513,199. | | | | |
| | d Net gain or (loss) | | | -4,513,199. | | | -4,513,199. | |
| | 8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 | a | | | | | | |
| | b Less direct expenses | b | | | | | | |
| c Net income or (loss) from fundraising events | | | | | | | | |
| 9 a Gross income from gaming activities See Part IV, line 19 | a | | | | | | | |
| b Less direct expenses | b | | | | | | | |
| c Net income or (loss) from gaming activities | | | | | | | | |
| 10 a Gross sales of inventory, less returns and allowances | a | | | | | | | |
| b Less cost of goods sold | b | | | | | | | |
| c Net income or (loss) from sales of inventory | | | | | | | | |
| Miscellaneous Revenue | | Business Code | | | | | | |
| 11 a REAL ESTATE PTSP K-1'S | | 523000 | 21,998,044. | 0. | -78,787. | 22,076,831. | | |
| b MISCELLANEOUS INCOME | | 900099 | 18,621. | 18,621. | | | | |
| c INVEST. PTPS K-1'S | | 523000 | -455,638. | | -883,977. | 428,339. | | |
| d All other revenue | | | | | | | | |
| e Total. Add lines 11a-11d | | | 21,561,027. | | | | | |
| 12 Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e | | | 26,311,965. | 2,038,903. | -962,764. | 19,617,295. | | |

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

| Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII. | (A) Total expenses | (B) Program service expenses | (C) Management and general expenses | (D) Fundraising expenses |
|---|-----------------------|---------------------------------|--|-----------------------------|
| 1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21 | 8,654,936. | 8,654,936. | | |
| 2 Grants and other assistance to individuals in the U.S. See Part IV, line 22 | 1,086,874. | 1,086,874. | | |
| 3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16 | | | | |
| 4 Benefits paid to or for members | | | | |
| 5 Compensation of current officers, directors, trustees, and key employees | 315,415. | 186,778. | 128,637. | |
| 6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) | | | | |
| 7 Other salaries and wages | 2,123,650. | 1,716,237. | 407,413. | |
| 8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions) | 17,154. | 13,499. | 3,655. | |
| 9 Other employee benefits | 167,780. | 132,028. | 35,752. | |
| 10 Payroll taxes | 230,276. | 181,207. | 49,069. | |
| 11 Fees for services (non-employees) | | | | |
| a Management | | | | |
| b Legal | 891. | | 891. | |
| c Accounting | 25,400. | | 25,400. | |
| d Lobbying | | | | |
| e Professional fundraising services. See Part IV, line 17 | | | | |
| f Investment management fees | 374,336. | | 374,336. | |
| g Other | 323,990. | 323,990. | | |
| 12 Advertising and promotion | 55,573. | 50,813. | 4,760. | |
| 13 Office expenses | 875,622. | 832,215. | 43,407. | |
| 14 Information technology | 244,678. | 139,196. | 105,482. | |
| 15 Royalties | | | | |
| 16 Occupancy | 42,871. | 42,871. | | |
| 17 Travel | 157,242. | 157,242. | | |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials | | | | |
| 19 Conferences, conventions, and meetings | 152,121. | 141,185. | 10,936. | |
| 20 Interest | | | | |
| 21 Payments to affiliates | | | | |
| 22 Depreciation, depletion, and amortization | 20,137. | | 20,137. | |
| 23 Insurance | 20,826. | | 20,826. | |
| 24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.) | | | | |
| a BOOKS AND CD'S | 3,026,632. | 3,026,632. | | |
| b OFFICE AND GENERAL | 79,523. | 47,544. | 31,979. | |
| c | | | | |
| d | | | | |
| e | | | | |
| f All other expenses | | | | |
| 25 Total functional expenses Add lines 1 through 24f | 17,995,927. | 16,733,247. | 1,262,680. | 0. |
| 26 Joint Costs. Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation | | | | |

Part X Balance Sheet

| | | (A) Beginning of year | | (B) End of year |
|---|--|--------------------------|--------------|--------------------|
| Assets | 1 Cash - non-interest-bearing | 558,301. | 1 | 528,399. |
| | 2 Savings and temporary cash investments | | 2 | |
| | 3 Pledges and grants receivable, net | | 3 | |
| | 4 Accounts receivable, net | | 4 | |
| | 5 Receivables from current and former officers, directors, trustees, key employees, or other related parties Complete Part II of Schedule L | | 5 | |
| | 6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L | | 6 | |
| | 7 Notes and loans receivable, net | 471,554. | 7 | 1,377,264. |
| | 8 Inventories for sale or use | | 8 | |
| | 9 Prepaid expenses and deferred charges | 5,000. | 9 | 12,400. |
| | 10a Land, buildings, and equipment: cost basis | 10a 539,628. | | |
| | b Less accumulated depreciation Complete Part VI of Schedule D | 10b 195,604. | 346,426. | 10c 344,024. |
| | 11 Investments - publicly traded securities | 104,068,542. | 11 | 39,637,066. |
| | 12 Investments - other securities See Part IV, line 11 | 106,823,267. | 12 | 134,028,580. |
| | 13 Investments - program-related. See Part IV, line 11 | | 13 | |
| | 14 Intangible assets | | 14 | |
| | 15 Other assets See Part IV, line 11 | | 15 | |
| 16 Total assets. Add lines 1 through 15 (must equal line 34) | 212,273,090. | 16 | 175,927,733. | |
| Liabilities | 17 Accounts payable and accrued expenses | 161,769. | 17 | 504,588. |
| | 18 Grants payable | 35,626,340. | 18 | 27,756,186. |
| | 19 Deferred revenue | | 19 | 66,920. |
| | 20 Tax-exempt bond liabilities | | 20 | |
| | 21 Escrow account liability Complete Part IV of Schedule D | | 21 | |
| | 22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L | | 22 | |
| | 23 Secured mortgages and notes payable to unrelated third parties | | 23 | |
| | 24 Unsecured notes and loans payable | | 24 | |
| | 25 Other liabilities. Complete Part X of Schedule D | | 25 | |
| | 26 Total liabilities. Add lines 17 through 25 | 35,788,109. | 26 | 28,327,694. |
| Net Assets or Fund Balances | Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34. | | | |
| | 27 Unrestricted net assets | 176,344,247. | 27 | 147,480,039. |
| | 28 Temporarily restricted net assets | 20,734. | 28 | 0. |
| | 29 Permanently restricted net assets | 120,000. | 29 | 120,000. |
| | Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34. | | | |
| | 30 Capital stock or trust principal, or current funds | | 30 | |
| | 31 Paid-in or capital surplus, or land, building, or equipment fund | | 31 | |
| | 32 Retained earnings, endowment, accumulated income, or other funds | | 32 | |
| 33 Total net assets or fund balances | 176,484,981. | 33 | 147,600,039. | |
| 34 Total liabilities and net assets/fund balances | 212,273,090. | 34 | 175,927,733. | |

Part XI Financial Statements and Reporting

- 1 Accounting method used to prepare the Form 990 Cash Accrual Other
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant?
- b Were the organization's financial statements audited by an independent accountant?
- c If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
- 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- b If "Yes," did the organization undergo the required audit or audits?

| | Yes | No |
|----|-----|----|
| 2a | | X |
| 2b | X | |
| 2c | X | |
| 3a | | X |
| 3b | | |

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No 1545-0047

To be completed by all section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.

2008
Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

Name of the organization **THE HAROLD GRINSPOON FOUNDATION** Employer identification number **04-6685725**

Part I Reason for Public Charity Status (All organizations must complete this part) (see instructions)

The organization is not a private foundation because it is: (Please check only one organization.)

- 1 A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
- 2 A school described in section 170(b)(1)(A)(ii). (Attach Schedule E.)
- 3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii). (Attach Schedule H.)
- 4 A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 8 A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 9 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete the Part III.)
- 10 An organization organized and operated exclusively to test for public safety. See section 509(a)(4). (see instructions)
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11e through 11h:
 - a Type I
 - b Type II
 - c Type III - Functionally integrated
 - d Type III - Other
- e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
 - (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?

| | Yes | No |
|----------|-----|----|
| 11g(i) | | X |
| 11g(ii) | | X |
| 11g(iii) | | X |
 - (ii) A family member of a person described in (i) above?
 - (iii) A 35% controlled entity of a person described in (i) or (ii) above?
- h Provide the following information about the organizations the organization supports

| (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1-9 above or IRC section (see instructions)) | (iv) Is the organization in col. (i) listed in your governing document? | | (v) Did you notify the organization in col. (i) of your support? | | (vi) Is the organization in col. (i) organized in the U.S.? | | (vii) Amount of support |
|--|------------|---|---|----|--|----|---|----|-------------------------|
| | | | Yes | No | Yes | No | Yes | No | |
| BIRTHRIGHT ISRAEL FOUNDATION | 13-4092050 | 7 | X | | X | | X | | 1,010,000. |
| FOUNDATION FOR JEWISH CAMP | 22-3551013 | 7 | X | | X | | X | | 100,000. |
| JEWISH FEDERATION OF GREATER SPRINGFIELD | 04-2127023 | 7 | X | | X | | X | | 351,460. |
| HEBREW HIGH SCHOOL OF NEW ENGLAND | 06-1455973 | 2 | X | | X | | X | | 86,500. |
| THE JEWISH FEDERATIONS OF NORTH | 13-1624240 | 7 | X | | X | | X | | 116,515. |
| Total | | | | | | | | | 1,664,475. |

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule A (Form 990 or 990-EZ) 2008

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Section A. Public Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2004 | (b) 2005 | (c) 2006 | (d) 2007 | (e) 2008 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.") | | | | | | |
| 2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 3 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 4 Total. Add lines 1 - 3 | | | | | | |
| 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) | | | | | | |
| 6 Public Support. Subtract line 5 from line 4 | | | | | | |

Section B. Total Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2004 | (b) 2005 | (c) 2006 | (d) 2007 | (e) 2008 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| 7 Amounts from line 4 | | | | | | |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | | | | | | |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on | | | | | | |
| 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) | | | | | | |
| 11 Total support. Add lines 7 through 10 | | | | | | |
| 12 Gross receipts from related activities, etc. (see instructions) | | | | | 12 | |
| 13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/> | | | | | | |

Section C. Computation of Public Support Percentage

| | | |
|---|----|---|
| 14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f)) | 14 | % |
| 15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f | 15 | % |
| 16a 33 1/3% support test - 2008. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/> | | |
| b 33 1/3% support test - 2007. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/> | | |
| 17a 10% -facts-and-circumstances test - 2008. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/> | | |
| b 10% -facts-and-circumstances test - 2007. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/> | | |
| 18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ <input type="checkbox"/> | | |

Part III Support Schedule for Organizations Described in Section 509(a)(2) (Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2004 | (b) 2005 | (c) 2006 | (d) 2007 | (e) 2008 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants") | | | | | | |
| 2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose | | | | | | |
| 3 Gross receipts from activities that are not an unrelated trade or business under section 513 | | | | | | |
| 4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 5 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 6 Total. Add lines 1 - 5 | | | | | | |
| 7a Amounts included on lines 1, 2, and 3 received from disqualified persons | | | | | | |
| b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000 | | | | | | |
| c Add lines 7a and 7b | | | | | | |
| 8 Public support (Subtract line 7c from line 6) | | | | | | |

Section B. Total Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2004 | (b) 2005 | (c) 2006 | (d) 2007 | (e) 2008 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| 9 Amounts from line 6 | | | | | | |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | | | | | | |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 | | | | | | |
| c Add lines 10a and 10b | | | | | | |
| 11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on | | | | | | |
| 12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV) | | | | | | |
| 13 Total support (Add lines 9, 10c, 11, and 12) | | | | | | |

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

| | | |
|--|-----------|---|
| 15 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f)) | 15 | % |
| 16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g | 16 | % |

Section D. Computation of Investment Income Percentage

| | | |
|---|-----------|---|
| 17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f)) | 17 | % |
| 18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h | 18 | % |

19a 33 1/3% support tests - 2008. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2007. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Schedule D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2008

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

Name of the organization

THE HAROLD GRINSPOON FOUNDATION

Employer identification number

04-6685725

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the

organization answered "Yes" to Form 990, Part IV, line 6.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate contributions, grants, value, and legal control questions.

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7

Table with 2 columns: Question, Held at the End of the Year. Rows include purpose of easements, total number, acreage, and monitoring details.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

Table with 2 columns: Question, Amount. Rows include reporting requirements for art and historical treasures.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply)

- a Public exhibition
- b Scholarly research
- c Preservation for future generations
- d Loan or exchange programs
- e Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Trust, Escrow and Custodial Arrangements. Complete if organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIV and complete the following table:

- c Beginning balance
- d Additions during the year
- e Distributions during the year
- f Ending balance

| | Amount |
|----|--------|
| 1c | |
| 1d | |
| 1e | |
| 1f | |

2a Did the organization include an amount on Form 990, Part X, line 21? Yes No

b If "Yes," explain the arrangement in Part XIV

Part V Endowment Funds. Complete if organization answered "Yes" to Form 990, Part IV, line 10

| | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|--|------------------|----------------|--------------------|----------------------|---------------------|
| 1a Beginning of year balance | 4,680,358. | | | | |
| b Contributions | 50,702. | | | | |
| c Investment earnings or losses | -656,010. | | | | |
| d Grants or scholarships | | | | | |
| e Other expenditures for facilities and programs | 218,577. | | | | |
| f Administrative expenses | | | | | |
| g End of year balance | 3,856,473. | | | | |

2 Provide the estimated percentage of the year end balance held as

- a Board designated or quasi-endowment ▶ 97.00 %
- b Permanent endowment ▶ 3.00 %
- c Term endowment ▶ _____ %

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

- (i) unrelated organizations
- (ii) related organizations

| | Yes | No |
|--------|-----|----|
| 3a(i) | | x |
| 3a(ii) | | x |
| 3b | | |

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIV the intended uses of the organization's endowment funds.

Part VI Investments - Land, Buildings, and Equipment. See Form 990, Part X, line 10

| Description of investment | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Depreciation | (d) Book value |
|---|--------------------------------------|---------------------------------|------------------|----------------|
| 1a Land | 285,366. | | | 285,366. |
| b Buildings | | | | |
| c Leasehold improvements | | | | |
| d Equipment | | 254,262. | 195,604. | 58,658. |
| e Other | | | | |
| Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).) | | | | 344,024. |

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

| | | | |
|----|---|----|--------------|
| 1 | Total revenue (Form 990, Part VIII, column (A), line 12) | 1 | 26,311,965. |
| 2 | Total expenses (Form 990, Part IX, column (A), line 25) | 2 | 17,995,927. |
| 3 | Excess or (deficit) for the year Subtract line 2 from line 1 | 3 | 8,316,038. |
| 4 | Net unrealized gains (losses) on investments | 4 | -20,721,807. |
| 5 | Donated services and use of facilities | 5 | |
| 6 | Investment expenses | 6 | |
| 7 | Prior period adjustments | 7 | |
| 8 | Other (Describe in Part XIV) | 8 | -16,479,173. |
| 9 | Total adjustments (net) Add lines 4-8 | 9 | -37,200,980. |
| 10 | Excess or (deficit) for the year per financial statements Combine lines 3 and 9 | 10 | -28,884,942. |

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

| | | | |
|---|---|----|--------------|
| 1 | Total revenue, gains, and other support per audited financial statements | 1 | -19,038,993. |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12: | | |
| a | Net unrealized gains on investments | 2a | -24,516,963. |
| b | Donated services and use of facilities | 2b | 104,711. |
| c | Recoveries of prior year grants | 2c | |
| d | Other (Describe in Part XIV) | 2d | 9,465. |
| e | Add lines 2a through 2d | 2e | -24,402,787. |
| 3 | Subtract line 2e from line 1 | 3 | 5,363,794. |
| 4 | Amounts included on Form 990, Part VIII, line 12, but not on line 1: | | |
| a | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | |
| b | Other (Describe in Part XIV) | 4b | 20,948,171. |
| c | Add lines 4a and 4b | 4c | 20,948,171. |
| 5 | Total revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12) | 5 | 26,311,965. |

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

| | | | |
|---|--|----|-------------|
| 1 | Total expenses and losses per audited financial statements | 1 | 9,845,949. |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25: | | |
| a | Donated services and use of facilities | 2a | 104,711. |
| b | Prior year adjustments | 2b | |
| c | Losses reported on Form 990, Part IX, line 25 | 2c | |
| d | Other (Describe in Part XIV) | 2d | 9,465. |
| e | Add lines 2a through 2d | 2e | 114,176. |
| 3 | Subtract line 2e from line 1 | 3 | 9,731,773. |
| 4 | Amounts included on Form 990, Part IX, line 25, but not on line 1: | | |
| a | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | |
| b | Other (Describe in Part XIV) | 4b | 8,264,154. |
| c | Add lines 4a and 4b | 4c | 8,264,154. |
| 5 | Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18) | 5 | 17,995,927. |

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b.

PART V, LINE 4: TO SUPPORT IN PERPETUITY THE MISSION OF THE FOUNDATION

PART XI, LINE 8 - OTHER ADJUSTMENTS:

CHANGE IN ACCRUED COMMITMENTS AND GRANTS PAYABLE: 7870154.

PARTNERSHIP INTERESTS: DIFF REALIZED V UNREALIZED INCOME/GAIN: -20547464.

CHANGE IN MARKET VALUE OF LIMITED PARTNERSHIP INVESTMENTS: -3795156.

PARTNERSHIP INTERESTS: NONDEDUCTIBLE EXPENSE: -6707.

Part XIV Supplemental Information (continued)

PART XII, LINE 2D - OTHER ADJUSTMENTS:

RENTAL EXPENSES RECLASSIFIED AGAINST RENTAL INCOME: 9465.

PART XII, LINE 4B - OTHER ADJUSTMENTS:

PARTNERSHIP INTERESTS: NONDEDUCTIBLE EXPENSE: 6707.

PARTNERSHIP INTERESTS: DIFF REALIZED V UNREALIZED INCOME/GAIN: 20941464.

PART XIII, LINE 2D - OTHER ADJUSTMENTS:

RENTAL EXPENSES RECLASSIFIED AGAINST RENTAL INCOME: 9465.

PART XIII, LINE 4B - OTHER ADJUSTMENTS:

CHANGE IN ACCRUAL FOR COMMITMENTS AND GRANTS PAYABLE: 7870154.

PARTNERSHIP INTERESTS: CHARITABLE CONTRIBUTIONS FROM K-1: 394000.

**Schedule F
(Form 990)**

Statement of Activities Outside the United States

OMB No. 1545-0047

2008

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990. Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, line 15, or line 16.

| | |
|--|---|
| Name of the organization THE HAROLD GRINSPOON FOUNDATION | Employer identification number 04-6685725 |
|--|---|

Part I General Information on Activities Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 14b

1 For grantmakers. Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No

2 For grantmakers. Describe in Part IV the organization's procedures for monitoring the use of grant funds outside the United States

3 Activities per Region (Use Schedule F-1 (Form 990) if additional space is needed)

| (a) Region | (b) Number of offices in the region | (c) Number of employees or agents in region | (d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region) | (e) If activity listed in (d) is a program service, describe specific type of service(s) in region | (f) Total expenditures in region |
|---------------|-------------------------------------|---|--|--|----------------------------------|
| MIDDLE EAST | 1 | 1 | PROGRAM SERVICES | PJ LIBRARY PROGRAM-DISTRIBUTE BOOKS TO CHILDREN IN ISRAEL | 61,654. |
| NORTH AMERICA | 0 | 0 | PROGRAM SERVICES | PJ LIBRARY PROGRAM-DISTRIBUTE BOOKS TO CHILDREN IN CANADA | 202,223. |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Totals | 1 | 1 | | | 263,877. |

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the U.S.**

▶ **Complete if the organization answered "Yes," on Form 990, Part IV, lines 21 or 22.
▶ Attach to Form 990.**

OMB No 1545-0047

2008

**Open to Public
Inspection**

Name of the organization

THE HAROLD GRINSPOON FOUNDATION

Employer identification number

04-6685725

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Use Part IV and Schedule I-1 (Form 990) if additional space is needed

| 1 (a) Name and address of organization or government | (b) EIN | (c) IRC section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|--|---------|-------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| SEE ATTACHED LIST | | | 0. | 0. | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

2 Enter total number of section 501(c)(3) and government organizations ▶ 151

3 Enter total number of other organizations ▶

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule I (Form 990) 2008

Part III Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 22
Use Schedule I-1 (Form 990) if additional space is needed.

| (a) Type of grant or assistance | (b) Number of recipients | (c) Amount of cash grant | (d) Amount of non-cash assistance | (e) Method of valuation (book, FMV, appraisal, other) | (f) Description of non-cash assistance |
|---------------------------------|--------------------------|--------------------------|-----------------------------------|---|--|
| TEACHER AWARDS | 5 | 5,000. | 0. | | |
| TUITION INCENTIVES | 225 | 593,730. | 0. | | |
| UNsung HERO AWARDS | 8 | 6,000. | 0. | | |
| TRAVEL GRANTS | 105 | 159,343. | 0. | | |
| PRESCHOOL GRANTS | 14 | 10,250. | 0. | | |

Part IV Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information.

SCHEDULE I, PART I, LINE 2: GRANTS ARE MONITORED BY THE DIRECTOR OF GRANTS THROUGH A COMPUTERIZED SYSTEM. THE BOARD VOTES ON GRANT RECIPIENTS AND THE DIRECTOR OF GRANTS VERIFIES THAT THE GRANTEES MEET THE STANDARDS TO RECEIVE FUNDS. LARGER GRANTS REQUIRE INTERIM REPORTING AND REVIEW OF USE OF FUNDING.

**SCHEDULE M
(Form 990)**

NonCash Contributions

OMB No 1545-0047

2008
Open to Public
Inspection

Department of the Treasury
Internal Revenue Service

▶ To be completed by organizations that answered
"Yes" on Form 990, Part IV, lines 29 or 30.

▶ Attach to Form 990.

Name of the organization **THE HAROLD GRINSPOON FOUNDATION** Employer identification number **04-6685725**

Part I Types of Property

| | (a) Check if applicable | (b) Number of contributions | (c) Revenues reported on Form 990, Part VIII, line 1g | (d) Method of determining revenues |
|--|-------------------------------|-----------------------------------|---|--|
| 1 Art - Works of art | | | | |
| 2 Art - Historical treasures | | | | |
| 3 Art - Fractional interests | | | | |
| 4 Books and publications | | | | |
| 5 Clothing and household goods | | | | |
| 6 Cars and other vehicles | | | | |
| 7 Boats and planes | | | | |
| 8 Intellectual property | | | | |
| 9 Securities - Publicly traded | | | | |
| 10 Securities - Closely held stock | | | | |
| 11 Securities - Partnership, LLC, or trust interests | X | 1 | 5,558,085 | THIRD PARTY APPRAISAL |
| 12 Securities - Miscellaneous | | | | |
| 13 Qualified conservation contribution (historic structures) | | | | |
| 14 Qualified conservation contribution (other) | | | | |
| 15 Real estate - Residential | | | | |
| 16 Real estate - Commercial | | | | |
| 17 Real estate - Other | | | | |
| 18 Collectibles | | | | |
| 19 Food inventory | | | | |
| 20 Drugs and medical supplies | | | | |
| 21 Taxidermy | | | | |
| 22 Historical artifacts | | | | |
| 23 Scientific specimens | | | | |
| 24 Archeological artifacts | | | | |
| 25 Other ▶ (_____) | | | | |
| 26 Other ▶ (_____) | | | | |
| 27 Other ▶ (_____) | | | | |
| 28 Other ▶ (_____) | | | | |

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgment **29**

| | Yes | No |
|--|-----|----|
| 30a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period? b If "Yes," describe the arrangement in Part II | | X |
| 31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions? | | X |
| 32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? b If "Yes," describe in Part II | | X |
| 33 If the organization did not report revenues in column (c) for a type of property for which column (a) is checked, describe in Part II | | |

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No. 1545-0047

2008

Open to Public Inspection

Name of the organization

THE HAROLD GRINSPOON FOUNDATION

Employer identification number

04-6685725

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

B'NAI TZEDEK TEEN PHILANTHROPY PROGRAM/TEEN INITIATIVE: TEACHES TEENS

THE POWER OF PHILANTHROPY AND DEVELOPS THEIR COMMITMENT TO SOCIAL

ACTION

EXPENSES \$ 158201, INCLUDING GRANTS OF \$ 27500, REVENUE \$ 0.

JEWISH ARTS COUNCIL & INITIATIVE: PROVIDES FUNDING AND RESOURCES TO

SUPPORT INNOVATIVE PROJECTS AND PROGRAMS AND TO STIMULATE COLLABORATION

FOR THE BENEFIT OF THE COMMUNITY

EXPENSES \$ 215251, INCLUDING GRANTS OF \$ 6000, REVENUE \$ 0.

RESOURCE CENTER FOR JEWISH EDUCATION: OFFERS A WIDE SELECTION OF BOOKS,

VIDEOS, AND OTHER MATERIALS ON VARIOUS SUBJECTS IN JEWISH EDUCATION

AVAILABLE FOR USE BY EDUCATORS AND OTHER MEMBERS OF THE JEWISH

COMMUNITY.

EXPENSES \$ 165655, INCLUDING GRANTS OF \$ 0, REVENUE \$ 0.

FORM 990, PART VI, SECTION A, LINE 2: PART VI: LINE 2:

JEREMY PAVA AND HAROLD GRINSPOON - BUSINESS RELATIONSHIP

DIANE TRODERMAN AND HAROLD GRINSPOON- FAMILY RELATIONSHIP

WINIFRED SANDLER AND HAROLD GRINSPOON - FAMILY RELATIONSHIP

FORM 990, PART VI, SECTION A, LINE 10: JEREMY PAVA, A BOARD TRUSTEE, AND

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule O (Form 990) 2008

832211
12-18-08

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No 1545-0047

2008

Open to Public
Inspection

Name of the organization

THE HAROLD GRINSPOON FOUNDATION

Employer identification number

04-6685725

MATT MOTYKA, THE DIRECTOR OF ACCOUNTING, REVIEW THE RETURN IN DETAIL AND

THEREAFTER, PROVIDE A COPY TO ALL MEMBERS OF THE BOARD OF TRUSTEES FOR

THEIR REVIEW PRIOR TO THE FILING OF THE 990.

FORM 990, PART VI, SECTION B, LINE 12C: MEMBERS OF THE BOARD ARE REQUIRED

TO DISCLOSURE AN INTEREST IN ANY TRANSACTION OR ARRANGEMENT AND THE MEMBER

IS REQUIRED TO ABSTAIN FROM PARTICIPATING IN THE DISCUSSIONS AND VOTING

REGARDING THE TRANSACTION IF THE INTEREST IS DETERMINED TO BE A CONFLICT OF

INTEREST OR MAY BE CONSTRUED AS A CONFLICT OF INTEREST. THE REMAINING

BOARD MEMBERS SHALL DETERMINE IF THE TRANSACTION OR ARRANGEMENT IS FAIR AND

REASONABLE TO THE FOUNDATION AND IN ITS BEST INTEREST AND FOR ITS OWN

BENEFIT.

FORM 990, PART VI, SECTION B, LINE 15: PERSONNEL COMMITTEE(CONSISTING OF 3

BOARD MEMBERS) CONDUCTS SURVEY OF COMPENSATION PAID BY LIKE ORGANIZATIONS,

APPROVES COMPENSATION DECISIONS, AND DOCUMENTS THE DELIBERATION AND

DECISION OF EXECUTIVE COMPENSATION.

FORM 990, PART VI, SECTION C, LINE 18: THE ORGANIZATION MAKES IT 1023,

990 AND 990-T AVAILABLE UPON REQUEST

FORM 990, PART VI, SECTION C, LINE 19: THE ORGANIZATION MAKES ITS

GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS

AVAILABLE UPON REQUEST.

990 PART XI, LINE 2C

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule O (Form 990) 2008

832211
12-18-08

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No 1545-0047

2008
Open to Public Inspection

Name of the organization THE HAROLD GRINSPOON FOUNDATION Employer identification number 04-6685725

DESCRIPTION OF CHANGE IN PROCESS

THERE HAS BEEN NO CHANGE IN THE PROCESS FROM THE PRIOR YEAR

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:

(A) NAME OF PERSON: BEVERLY PAVA

(D) DESCRIPTION OF TRANSACTION: COMPENSATION PAID

(A) NAME OF PERSON: DANIEL PAVA

(D) DESCRIPTION OF TRANSACTION: COMPENSATION PAID

PART VII: COLUMN E:

REPORTABLE COMPENSATION FROM RELATED ORGANIZATIONS

DR. ERIC LEVINE, A TRUSTEE OF THE HAROLD GRINSPOON FOUNDATION, WAS

COMPENSATED IN 2008 BY A RELATED ORGANIZATION, THE JEWISH FEDERATIONS

OF NORTH AMERICA, THE HAROLD GRINSPOON FOUNDATION WAS UNABLE TO OBTAIN

THIS COMPENSATION INFORMATION.

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ **Attach to Form 990. To be completed by organizations that answered "Yes" to Form 990, Part IV, lines 33, 34, 35, 36, or 37.**

▶ **See separate instructions.**

OMB No 1545-0047

**2008
Open to Public
Inspection**

Name of the organization

THE HAROLD GRINSPOON FOUNDATION

Employer identification number

04-6685725

Part I Identification of Disregarded Entities

| (A) Name, address, and EIN of disregarded entity | (B) Primary activity | (C) Legal domicile (state or foreign country) | (D) Total income | (E) End-of-year assets | (F) Direct controlling entity |
|--|--|---|---------------------|---------------------------|-------------------------------------|
| HGF REALTY LLC - 20-4648790 380 UNION ST W SPFLD, MA 01089 | ACQUIRE, DEVELOP, LEASE, AND DISPOSE OF REAL ESTATE | MASSACHUSETTS | 17,715. | 184,102. | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

Part II Identification of Related Tax-Exempt Organizations

| (A) Name, address, and EIN of related organization | (B) Primary activity | (C) Legal domicile (state or foreign country) | (D) Exempt Code section | (E) Public charity status (if section 501(c)(3)) | (F) Direct controlling entity |
|---|---|---|-------------------------------|---|-------------------------------------|
| BIRTHRIGHT ISRAEL FOUNDATION - 13-4092050 P.O. BOX 1784 NEW YORK, NY 10156 | PROVIDES EDUCATIONAL TRIPS TO ISRAEL FOR JEWISH YOUNG ADULTS | NEW YORK | 501(C)(3) | 170(B)(1)(A)(V)NOT KNOWN | |
| HEBREW HIGH SCHOOL OF NEW ENGLAND - 06-1455973, 1244 N. MAIN ST, WEST HARTFORD, CT 06117 | PROVIDE HIGH SCHOOL JEWISH RELIGIOUS INSTRUCTION | CONNECTICUT | 501(C)(3) | 170(B)(1)(A)(I)NOT KNOWN | |
| THE JEWISH FEDERATIONS OF NORTH AMERICA, INC - 13-1624240, 111 EIGHTH AVE., STE 11E, NEW YORK, NY 10011 | PROTECT & ENHANCE THE WELL-BEING OF JEWS & JEWISH COMMUNITIES | NEW YORK | 501(C)(3) | 170(B)(1)(A)(V)NOT KNOWN | |
| FOUNDATION FOR JEWISH CAMPING, INC - 22-3551013, 15 WEST 36TH ST, NEW YORK, NY 10018 | BUILD A JEWISH IDENTITY AND INCREASE QUANTITY/QUALITY OF JEWISH CAMPING | NEW YORK | 501(C)(3) | 170(B)(1)(A)(V)NOT KNOWN | |

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) 2008

Part V Transactions With Related Organizations

Note. Complete line 1 if any entity is listed in Parts II, III, or IV

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

- a Receipt of (i) interest (ii) annuities (iii) royalties (iv) rent from a controlled entity
- b Gift, grant, or capital contribution to other organization(s)
- c Gift, grant, or capital contribution from other organization(s)
- d Loans or loan guarantees to or for other organization(s)
- e Loans or loan guarantees by other organization(s)

- f Sale of assets to other organization(s)
- g Purchase of assets from other organization(s)
- h Exchange of assets
- i Lease of facilities, equipment, or other assets to other organization(s)

- j Lease of facilities, equipment, or other assets from other organization(s)
- k Performance of services or membership or fundraising solicitations for other organization(s)
- l Performance of services or membership or fundraising solicitations by other organization(s)
- m Sharing of facilities, equipment, mailing lists, or other assets
- n Sharing of paid employees

- o Reimbursement paid to other organization for expenses
- p Reimbursement paid by other organization for expenses

- q Other transfer of cash or property to other organization(s)
- r Other transfer of cash or property from other organization(s)

| | Yes | No |
|-----------|-----|----|
| 1a | | X |
| 1b | | X |
| 1c | | X |
| 1d | | X |
| 1e | | X |
| 1f | | X |
| 1g | | X |
| 1h | | X |
| 1i | | X |
| 1j | | X |
| 1k | | X |
| 1l | | X |
| 1m | | X |
| 1n | | X |
| 1o | | X |
| 1p | | X |
| 1q | | X |
| 1r | | X |

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

| | (A) Name of other organization(s) | (B) Transaction type (a-r) | (C) Amount involved |
|-----|--------------------------------------|-------------------------------|------------------------|
| (1) | | | |
| (2) | | | |
| (3) | | | |
| (4) | | | |
| (5) | | | |
| (6) | | | |

Harold Grinspoon Foundation

Grants over \$5,000 Paid in 2008-09

| Organization | Tax ID | Tax Status | Amount | Purpose (general support unless otherwise noted) |
|---|------------|------------|---------|---|
| American Jewish Joint Distribution Committee 711 Third Avenue - 10th Floor New York, NY 10017 | 13-1656634 | 501(c)3 | 12,774 | |
| B'nai B'rith Youth Organization 2020 K Street, NW 7th Floor Washington, DC 20006 | 311794932 | 501(c)3 | 50,000 | Department of Jewish Learning |
| Brandeis University Mailstop 100 P O Box 549110 Waltham, MA 02454-9110 | 04-2103552 | 501(c)3 | 105,248 | Brandeis in the Berkshires |
| Camp Ramah in New England 2 Commerce Way Norwood, MA 02062 | 04-3035964 | 501(c)3 | 5,910 | |
| Central Agency for Jewish Education of St Louis 12 Millstone Campus Drive St Louis, MO 63146 | 23-7123583 | 509(a)(1) | 10,000 | B'nai Tzedek Professional |
| Christians for Fair Witness on the Middle East 475 Riverside Drive, Suite 1960 New York, NY 10115 | 14-1945413 | 501(c)3 | 10,000 | Lutheran Mission to Israel in October 2008 |
| Foundation for Jewish Camp 15 West 36th Street, 13th floor New York, NY 10018 | 22-3551013 | 501(c)3 | 100,000 | |
| The Fund for Our Jewish Future 6 East 39th Street, Floor 10 New York, NY 10016 | 20-8024537 | 501(c)3 | 250,000 | Areivim Fund |
| Hampshire College 893 West Street Amherst, MA 01002 | 04-6130872 | 509(a)(1) | 10,000 | Jewish Life Program |
| Hatkvah Holocaust Education Center 1160 Dickinson Street Springfield, MA 01108 | 04-2127023 | 501(c)3 | 25,000 | Matching Grant |
| Hebrew College 160 Herrick Road Newton Centre, MA 02459 | 04-2104300 | 501(c)3 | 48,269 | Online Early Childhood Initiative, PJ Library class |
| Hebrew High School of New England 1244 North Main Street West Hartford, CT 06117 | 06-1455973 | 501(c)3 | 86,500 | Operating Support |
| Heritage Academy 594 Converse Street Longmeadow, MA 01106 | 04-2203827 | 501(c)3 | 226,185 | Operating Support |

| Organization | Tax ID | Tax Status | Amount | Purpose (general support unless otherwise noted) |
|---|----------------|------------|---------|--|
| Hillel at UMASS 388 N Pleasant Street Amherst, MA 01002 | 04-6139156 | 501(c)3 | 16,182 | |
| Hillel - The Foundation for Jewish Campus Life Arthur & Rochelle Belfer Building 800 Eighth Street N W Washington, DC 20001-3724 | 52-1844823 | 501(c)3 | 205,000 | Grnspoon Israel Advocacy Interns, general support |
| Institute for Jewish Spirituality 330 Seventh Avenue - Suite 1902 New York, NY 10001 | 36-4531559 | 501(c)3 | 18,000 | |
| Jewish Community Day School 57 Stanley Avenue Watertown, MA 02472 | 04-3278141 | 501(c)3 | 91,883 | Grandparents Matching Gift |
| Jewish Community Foundation of Central Pennsylvania 3301 North Front Street Harrisburg, PA 17110 | 23-1352587 | 509(a)(1) | 10,000 | B'nai Tzedek Professional |
| Jewish Early Childhood Education Initiative Six East 39th Street, 10th Floor New York, NY 10016 | 201479947 | 501(c)3 | 150,000 | |
| Jewish Education Service of North America 318 West 39th Street, 5th Floor New York, NY 10018 | 13-1628141 | 501(c)3 | 333,230 | Grnspoon Steinhardt Awards, Fellowship for Jewish Social Entrepreneurs, Capital Campaign |
| Jewish Endowment Fund, Inc 1645 Raoul Wallenberg Boulevard Charleston, SC 29407 | 571,042,419 00 | 501(c)3 | 10,000 | B'nai Tzedek Professional |
| Jewish Family and Life 90 Oak Street P O Box 9129 Newton, MA 02464 | 04-3368612 | 509(a)(1) | 10,000 | Jvibe |
| Jewish Family Service of Western Massachusetts 15 Lenox Street Springfield, MA 01108 | 04-2104352 | 501(c)3 | 15,000 | Hampshire County satellite office |
| Jewish Federation of Greater Dayton 33 West First Street, Suite 100 Dayton, OH 45402 | 310537488 | 501(c)3 | 10,000 | B'nai Tzedek Professional |
| Jewish Federation of Southern Arizona 3822 E River Road Tucson, AZ 85718 | 860096795 | 509(a)(1) | 10,000 | B'nai Tzedek Professional |
| Jewish Federation of Western Massachusetts 1160 Dickinson Street Springfield, MA 01108 | 04-2127023 | 501(c)3 | 131,460 | Annual Campaign, Anna P Housen Israel Desk |
| Jewish Funders Network 150 West 30th Street, Suite 900 New York, NY 10001 | 23-2742482 | 501(c)3 | 26,000 | Partnership for Effective Learning & Innovative Education, Jewish Teen Funders Network |
| Jewish Theological Seminary of America 3080 Broadway New York, NY 10027 | 13-6167967 | 501(c)3 | 18,000 | scholarship to Davidson Graduate School of Jewish Education |

| Organization | Tax ID | Tax Status | Amount | Purpose (general support unless otherwise noted) |
|---|------------|------------|-----------|---|
| Lander-Grnspoon Academy 257 Prospect Street Northampton, MA 01060 | 04-3304825 | 501(c)3 | 192,500 | Operating Support |
| Lubavitcher Yeshiva Academy 1148 Converse Street Longmeadow, MA 01106 | 04-6004494 | 501(c)3 | 84,052 | Operating Support |
| Middle East Media Research Institute P O Box 27837 Washington, DC 20038-7837 | 52-2068483 | 501(c)3 | 20,000 | |
| National Jewish Center for Learning and Leadership Inc 440 Park Avenue South - 4th Floor New York, NY 10016 | 23-7390358 | 501(c)3 | 25,500 | Rabbi Yitz Greenberg book project |
| Partnership for Effective Learning and Innovative Education 318 West 39th Street, 5th Floor New York, NY 10018 | 26-1211731 | 509(a)(1) | 50,000 | |
| Partnership for Excellence in Jewish Education 88 Broad Street, 6th Floor Boston, MA 02110 | 04-3365815 | 509(a)(1) | 150,000 | |
| Sinai Academy of the Berkshires 199 South Street Pittsfield, MA 01202 | 04-3273787 | 501(c)3 | 53,436 | Operating Support |
| Springfield Jewish Community Center 1160 Dickinson Street Springfield, MA 01108-3197 | 04-2103802 | 501(c)3 | 80,074 | Special Needs Program |
| America-Israel Friendship League 134 E 39th Street New York, NY 10016 | 23-7252135 | 501(c)3 | 10,000 | Youth Ambassador Student Exchange Program |
| American Friends of Matan 75 Seckel Pear Road Levittown, PA 19056 | 13-3639482 | 509(a)(1) | 10,000 | Matan Bible Scholars Program |
| Birthright Israel Foundation 33 East 33rd Street, Seventh Floor New York, NY 10016 | 13-4092050 | 501(c)3 | 1,010,000 | Birthright Israel |
| Hillel - The Foundation for Jewish Campus Life Arthur & Rochelle Belfer Building 800 Eighth Street N W Washington, DC 20001-3724 | 52-1844823 | 501(c)3 | 20,000 | Beit Hillel at Max Stern College |
| International Sephardic Education Foundation 13 E 37th Street, 3rd floor New York, NY 10016 | 132909403 | 501(c)3 | 21,000 | Emek Yizreel College Scholarships Bridge to College Program |
| Jewish Federation of Western Massachusetts 1160 Dickinson Street Springfield, MA 01108 | 04-2127023 | 501(c)3 | 20,000 | Ha'emekim Mental Health Clinic, Emek Medical Center |
| The Jewish Federations of North America 25 Broadway New York, NY 10004 | 131624240 | 501(c)3 | 116,516 | Emek Yizreel College Small Business Program & Medical Simulation Center, Music Conservatory Afula |

| Organization | Tax ID | Tax Status | Amount | Purpose (general support unless otherwise noted) |
|---|------------|-----------------|---------|---|
| Judaism & Democracy Action Alliance 309 West 99th Street, #6B New York, NY 10025 | 134072492 | 501(c)3 | 25,000 | Meitarim |
| New Israel Fund 1101 14th St NW - 6th Floor Washington, DC 20005-5839 | 94-2607722 | 501(c)3 | 37,000 | Kareve Kindergarten Involvement Program, Kibbutz Institute (Shitum) |
| North American Friends of Oranim N2205 Foster Road South Oostburg, WI 53070 | 222388849 | 501(c)3 | 20,000 | Hamidrasha |
| Pardes Institute of Jewish Studies 5 West 37th Street, Suite 802 New York, NY 10018 | 22-2594099 | 501(c)3 | 25,000 | general support and Summer Institute |
| PEF Israel Endowment Funds 317 Madison Avenue - Suite 607 New York, NY 10017 | 13-6104086 | 501(c)3 | 236,158 | Unistream, Center for Educational Technology, Elul, Einek Medical Center, ITIM, Kolot, Tmura, Yesodot |
| Project Keshet 2144 Ashland Avenue Unit 3 Evanston, IL 60201 | 36-3673594 | 501(c)3 | 25,000 | Project Keshet in Israel |
| Schechter Institute of Jewish Studies Box 3566 P O Box 8500 Philadelphia, PA 19178-3566 | 223342043 | 501(c)3 | 20,000 | TALI Educators program |
| United Synagogue of Conserv Judaism 820 Second Avenue, 10th Floor New York, NY 10017-4504 | 13-1659707 | 501(c)3 | 10,000 | Conservative Yeshiva |
| WIZO 950 3rd Avenue, 9th floor New York, NY 10022 | 13-3041381 | 501(c)3 | 20,000 | Melody Returns & B'nai Mitzvah Programs |
| State of New York Parks Department Empire State Plaza, Agency Bld 1 Albany, NY 12238 | 14-6013200 | 170(b)(1)(A)(v) | 350,000 | Donation of Land (through HGF partnership interest K-1) |
| Town of West Springfield 26 Central Street West Springfield, MA 01089 | 04-6001352 | 170(b)(1)(A)(v) | 44,000 | Donation of Land (through HGF partnership interest K-1) |
| Auerbach Central Agency for Jewish Education 7607 Old York Road Melrose Park, PA 19027-3010 | 232473518 | 509(a)(1) | 10,000 | PJ Library Salary Grant |
| Beit Ahavah P O Box 28 Northampton, MA 01060-028 | 04-3433877 | 501(c)3 | 22,341 | Family & Teen Education |
| Berkshire Hills - Emanuel Camp 547 Saw Mill River Road, Suite 3D Ardley, NY 10502 | 13-1739934 | 501(c)3 | 52,684 | Grnspoon Institute Matching Grant |
| Berkshire Institute for Music and Arts 415 South Street - MS 037 Waltham, MA 02454-9110 | 753121013 | 501(c)3 | 36,500 | Grnspoon Institute Matching Grant |

| Organization | Tax ID | Tax Status | Amount | Purpose (general support unless otherwise noted) |
|---|------------|------------|--------|--|
| B'nai B'rith Camp 6651 SW Capitol Highway Portland, OR 97219 | 93-0386850 | 501(c)3 | 56,681 | Grnspoon Institute Matching Grant |
| B'nai B'rith Camp Beber 493 Oakton Street, Suite 405 Skokie, IL 60077 | 53-0209632 | 501(c)3 | 82,333 | Grnspoon Institute Matching Grant |
| B'nei Akiva of the US & Canada 520 West 8th Avenue, 15th Floor New York, NY 10018 | 13-3713762 | 501(c)3 | 28,611 | Grnspoon Institute Matching Grant |
| Bureau of Jewish Education of Rhode Island 130 Sessions Street Providence, RI 02906 | 05-0266920 | 509(a)(1) | 10,000 | PJ Library Salary Grant |
| Camp Avoda 11 Essex Street Lynnfield, MA 01940 | 04-6002095 | 501(c)3 | 22,001 | Grnspoon Institute Matching Grant |
| Camp Barney Medintz 5342 Tilly Mill Road Dunwoody, GA 30338 | 58-0566126 | 501(c)3 | 35,444 | Grnspoon Institute Matching Grant |
| Camp Baercrest 20 Normandy Drive Sudbury, MA 01776 | 046002096 | 509(a)(1) | 7,864 | Grnspoon Institute Matching Grant |
| Camp JCA Shalom 34342 Mulholland Highway Malibu, CA 90265 | 84-1652923 | 501(c)3 | 38,492 | Grnspoon Institute Matching Grant |
| Camp JORI P O Box 5299 Wakefield, RI 02979 | 05-0266612 | 501(c)3 | 23,288 | Grnspoon Institute Matching Grant |
| Camp JRF 101 Greenwood Avenue, Suite 430 Jenkintown, PA 19046 | 132500888 | 509(a)(1) | 56,488 | Grnspoon Institute Matching Grant |
| Camp Judaea 2700 NE Expressway, C-500 Atlanta, GA 30345 | 58-6014651 | 501(c)3 | 25,000 | Grnspoon Institute Matching Grant |
| Camp Laurelwood 463 Summer Hill Road Madison, CT 06443 | 06-0693092 | 501(c)3 | 9,396 | Grnspoon Institute Matching Grant |
| Camp Moshava of Wild Rose, Inc 3740 W Dempster Skokie, IL 60076 | 36-3874839 | 501(c)3 | 39,764 | Grnspoon Institute Matching Grant |
| Camp Mt Cha 4126 Executive Drive La Jolla, CA 92037 | 91-2150831 | 501(c)3 | 50,000 | Grnspoon Institute Matching Grant |
| Camp Poyntelle Lewis Village 212-00 23rd Avenue Bayside, NY 11360 | 11-3071518 | 509(a)(1) | 89,050 | Grnspoon Institute Matching Grant |
| Camp Ramah California 15600 Mulholland Drive, Suite 252 Los Angeles, CA 90077 | 95-1843131 | 509(a)(1) | 38,800 | Grnspoon Institute Matching Grant |

| Organization | Tax ID | Tax Status | Amount | Purpose (general support unless otherwise noted) |
|---|------------|------------|---------|--|
| Camp Ramah in New England 2 Commerce Way Norwood, MA 02062 | 04-3035964 | 501(c)3 | 75,516 | Grnspoon Institute Matching Grant |
| Camp Ramah in the Berkshires 25 Rockwood Place, Suite 345 Englewood, NJ 07631 | 13-1997276 | 509(a)(1) | 61,117 | Grnspoon Institute Matching Grant |
| Camp Ramah in the Poconos 261 Old York Road, Suite 734 Jenkintown PA 19046 | 23-1607236 | 509(a)(1) | 17,546 | Grnspoon Institute Matching Grant |
| Camp Ramah in Wisconsin 65 East Wacker Place, #1200 Chicago, IL 60601 | 36-6009250 | 501(c)3 | 112,755 | Grnspoon Institute Matching Grant |
| Camp Seneca Lake Jewish Community Center of Greater Rochester 1200 Edgewood Avenue Rochester, NY 14618 | 18-0743060 | 501(c)3 | 58,363 | Grnspoon Institute Matching Grant |
| Camp Stone 2463 South Green Road Cleveland, OH 44122 | 34-0897622 | 501(c)3 | 49,583 | Grnspoon Institute Matching Grant |
| Camp Tawonga 131 Steuart Street, Suite 460 San Francisco, CA 94105 | 94-3227261 | 501(c)3 | 66,667 | Grnspoon Institute Matching Grant |
| Camp Yavneh 160 Herrick Road Newton, MA 02459 | 046004710 | 501(c)3 | 38,335 | Grnspoon Institute Matching Grant |
| Camp Young Judaea - Texas 9647 Hillcroft Houston, TX 77096 | 13-1656651 | 509(a)(1) | 23,939 | Grnspoon Institute Matching Grant |
| Camp Young Judaea Midwest 4711 Golf Road, Suite 600 Skokie, IL 20076 | 39-1672846 | 501(c)3 | 34,678 | Grnspoon Institute Matching Grant |
| Camp Young Judaea Tel Yehudah 50 West 58th Street New York, NY 10019 | 13-5654375 | 501(c)3 | 29,948 | Grnspoon Institute Matching Grant |
| Center for Jewish Education Inc 5708 Park Heights Avenue Baltimore, MD 21215-3930 | 520591707 | 501(c)3 | 10,000 | PJ Library Salary Grant |
| Commission for Jewish Education of the Palm B 3267 North Military Trail West Palm Beach, FL 33409-2732 | 650219982 | 501(c)3 | 10,000 | PJ Library Salary Grant |
| Congregation Beth Israel, North Adams 53 Lois Street North Adams, MA 01247 | 42300998 | 501(c)3 | 7,616 | Family & Teen Education |
| Congregation B'nai Israel 253 Prospect Street Northampton, MA 01060 | 04-6052052 | 501(c)3 | 13,000 | Family & Teen Education |

| Organization | Tax ID | Tax Status | Amount | Purpose (general support unless otherwise noted) |
|---|------------|------------|---------|--|
| Congregation Knesset Israel 16 Colt Road Pittsfield, MA 01201 | 042214853 | 501(c)3 | 17,095 | Film Festival, Family & Teen Education |
| Double Edge Theatre Productions, Inc 948 Conway Road Ashfield, MA 01330 | 042972334 | 509(a)(1) | 6,500 | two theatre projects |
| Greater Miami Jewish Federation 4200 Biscayne Blvd Fl 2 Miami, FL 33137-3246 | 59-0624404 | 509(a)(1) | 10,000 | PJ Library Salary Grant |
| Habonim Dror Camp Galil P O Box 1245 Newtown, PA 18940 | 23-6005866 | 501(c)3 | 37,027 | Grnspoon Institute Matching Grant |
| Habonim Dror Camp Moshava 1001 South Belgrade Road Silver Spng, MD 20902 | 52-6054091 | 509(a)(2) | 24,234 | Grnspoon Institute Matching Grant |
| Habonim Dror Camp Tavor 2755 Wingate Lane East West Bend, WI 53090 | 36-6009159 | 509(a)(1) | 55,185 | Grnspoon Institute Matching Grant |
| Habonim Dror North America 114 West 26th Street, Suite 1004 New York, NY 10001 | 13-5596779 | 501(c)3 | 104,219 | Grnspoon Institute Matching Grant |
| Heritage Academy 594 Converse Street Longmeadow, MA 01106 | 04-2203827 | 501(c)3 | 7,752 | Family & Teen Education |
| Herzl Camp 7204 West 27th Street, Suite 226 St Louis Park, MN 55426 | 41-6009136 | 501(c)3 | 93,667 | Grnspoon Institute Matching Grant |
| Hevreh of Southern Berkshires P O Box 912 Great Barrington, MA 01230 | 04-2683112 | 501(c)3 | 15,250 | Family & Teen Education |
| Isabella Freedman Jewish Retreat Center 116 Johnson Road Falls Village, CT 06031 | 131623922 | 509(a)(1) | 94,661 | Grnspoon Institute Matching Grant |
| JCC Camp Interlaken 6255 N Santa Monica Boulevard Milwaukee, WI 53217 | 39-0806234 | 509(a)(2) | 25,000 | Grnspoon Institute Matching Grant |
| JCC Maccabi Camp Kingswood 333 Nahanton Street Newton, MA 02459 | 042317972 | 509(a)(1) | 9,790 | Grnspoon Institute Matching Grant |
| Jewish Childrens Regional Service 3500 North Causeway Boulevard, Suite 1120 Metairie, LA 70002-3599 | 720408936 | 501(c)3 | 10,000 | PJ Library Salary Grant |
| Jewish Comm Federation of San Francisco 121 Steuart Street San Francisco, CA 94105-1236 | 941156533 | 501(c)3 | 10,000 | PJ Library Salary Grant |
| Jewish Community Association of Austin 7300 Hart Lane Austin, TX 78731 | 74-1469465 | 509(a)(1) | 8,840 | PJ Library Salary Grant |

| Organization | Tax ID | Tax Status | Amount | Purpose (general support unless otherwise noted) |
|---|------------|------------|--------|--|
| Jewish Community Center of the North Shore 4 Community Road Marblehead, MA 01945 | 042104351 | 501(c)3 | 10,000 | PJ Library Salary Grant |
| Jewish Community Centers of Denver 350 S Dahlia Denver, CO 80246 | 84-0404245 | 501(c)3 | 10,000 | PJ Library Salary Grant |
| Jewish Community Centers of Greater Boston 333 Nahanton Street Newton Centre, MA 02459 | 04-2317972 | 501(c)3 | 10,000 | PJ Library Salary Grant |
| Jewish Community Federation of Louisville Inc 3630 Dutchmans Lane Louisville, KY 40205-3216 | 610444765 | 501(c)3 | 9,630 | PJ Library Salary Grant |
| Jewish Community of Amherst 742 Main Street Amherst, MA 01002 | 04-2394315 | 501(c)3 | 25,188 | Jewish culture events, Family & Teen Education |
| Jewish Family Service of Western Massachusetts 15 Lenox Street Springfield, MA 01108 | 04-2104352 | 501(c)3 | 10,580 | Jewish culture event, Family Education |
| Jewish Federation Council of Greater Los Angeles 6505 Wilshire Boulevard Suite 800 Los Angeles, CA 90048-4909 | 951643388 | 509(a)(1) | 10,000 | PJ Library Salary Grant |
| Jewish Federation of Cincinnati 8499 Ridge Road Cincinnati, OH 45236 | 310537174 | 501(c)3 | 10,000 | PJ Library Salary Grant |
| Jewish Federation of Greater Houston 5603 S Braeswood Boulevard Houston, TX 77096 | 74-1109654 | 509(a)(1) | 10,000 | PJ Library Salary Grant |
| Jewish Federation of Greater Middlesex County 230 Old Bridge Turnpike South River, NJ 08882 | 221500543 | 501(c)3 | 10,000 | PJ Library Salary Grant |
| Jewish Federation of Greater New Haven 360 Amity Road Woodbridge, CT 06525 | 06-0647025 | 501(c)3 | 10,000 | PJ Library Salary Grant |
| Jewish Federation of Greater Washington 6101 Montrose Road Rockville, MD 20852 | 53-0212445 | 501(c)3 | 10,000 | PJ Library Salary Grant |
| Jewish Federation of Metropolitan Detroit 6735 Telegraph Road, Suite 370 Bloomfield Hills, MI 48301 | 38-1359214 | 501(c)3 | 10,000 | PJ Library Salary Grant |
| Jewish Federation of Silicon Valley 14855 Oka Road, Suite 200 Los Gatos, CA 95032-1919 | 941167405 | 509(a)(1) | 10,000 | PJ Library Salary Grant |
| Jewish Federation of Southern Arizona 3822 E River Road Tucson, AZ 85718 | 860096795 | 509(a)(1) | 10,000 | PJ Library Salary Grant |
| Jewish Federation of St Joseph Valley 3202 Shalom Way South Bend, IN 46615 | 35-0941124 | 501(c)3 | 7,500 | PJ Library Salary Grant |

| Organization | Tax ID | Tax Status | Amount | Purpose (general support unless otherwise noted) |
|--|------------|------------|---------|--|
| Jewish Federation of St Louis 12 Millstone Campus Drive St Louis, MO 63146-5776 | 430652643 | 509(a)(1) | 7,800 | PJ Library Salary Grant |
| Jewish Reconstructionist Federation 101 Greenwood Avenue Jenkintown, PA 19046 | 132500888 | 509(a)(1) | 25,574 | Grnspoon Institute Matching Grant |
| Lawrence Family Jewish Community Centers of: 4126 Executive Drive La Jolla, CA 92037-1348 | 951985444 | 509(a)(1) | 10,000 | PJ Library Salary Grant |
| Memphis Jewish Federation 6560 Poplar Avenue Germantown, TN 38138-0000 | 620475747 | 501(c)3 | 8,000 | PJ Library Salary Grant |
| National Ramah Office 3080 Broadway New York, NY 10027 | 13-6161110 | 509(a)(1) | 14,000 | Grnspoon Institute Matching Grant |
| New Jersey Y Camps 21 Plymouth Street Fairfield, NJ 07004 | 22-1487266 | 501(c)3 | 83,278 | Grnspoon Institute Matching Grant |
| Oregon Jewish Community Foundation 610 SW Broadway, Suite 407 Portland, OR 97205 | 93-1019725 | 509(a)(1) | 7,000 | PJ Library Salary Grant |
| Pinemere Camp Association 4100 Main Street, Suite 301 Philadelphia, PA 19127 | 23-1429830 | 501(c)3 | 18,995 | Grnspoon Institute Matching Grant |
| Rainah Darom - The Center for Southern Jewry 6400 Powers Ferry Road, Suite 215 Atlanta, GA 30525 | 58-2146741 | 509(a)(1) | 73,433 | Grnspoon Institute Matching Grant |
| Sarasota-Manatee Jewish Federation Inc 580 South McIntosh Road Sarasota, FL 34232-1957 | 591227747 | 509(a)(1) | 10,000 | PJ Library Salary Grant |
| Springfield Jewish Community Center 1160 Dickinson Street Springfield, MA 01108-3197 | 04-2103802 | 501(c)3 | 9,108 | Jewish arts events, Family Education |
| Surprise Lake Camp 307 Seventh Avenue, Suite 900 New York, NY 10001 | 13162869 | 501(c)3 | 105,916 | Grnspoon Institute Matching Grant |
| Tamarack Camps 6735 Telegraph Road Bloomfield Hills, MI 48301 | 38-1360545 | 501(c)3 | 150,975 | Grnspoon Institute Matching Grant |
| Tampa Jewish Federation 13009 Community Campus Drive Tampa, FL 33625 | 237182057 | 509(a)(1) | 10,000 | Grnspoon Institute Matching Grant |
| Temple Beth El 979 Dickinson Street Springfield, MA 01108 | 042149322 | 501(c)3 | 19,946 | Jewish arts events, Family & Teen Education |
| Temple Israel 27 Pierce Street Greenfield, MA 01301 | 04-2429249 | 501(c)3 | 10,000 | Family Education |

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|---|------------|------------|---------|--|
| The Harry and Rose Samson Family Jewish Com 6255 North Santa Monica Boulevard Whitefish Bay, WI 53217 | 39-0806234 | 501(c)3 | 5,980 | PJ Library Salary Grant |
| The Jewish Federation of Greater Atlanta 1440 Spring Street NW Atlanta, GA 30309 | 58-1021791 | 509(a)(1) | 10,000 | PJ Library Salary Grant |
| UJA Federation of Greenwich One Holly Hill Lane Greenwich, CT 06830 | 06-6068624 | 501(c)3 | 7,500 | PJ Library Salary Grant |
| Union for Reform Judaism 633 Third Avenue New York, NY 10017-6778 | 13-1663143 | 509(a)(1) | 43,455 | Grnspoon Institute Matching Grant |
| United Jewish Communitis Of MetroWest 901 Route 10 East Whippany, NJ 07981-0000 | 221487222 | 501(c)3 | 10,000 | PJ Library Salary Grant |
| United Jewish Federation of Pittsburgh 234 McKee Place Pittsburgh, PA 15213-3916 | 251017602 | 509(a)(1) | 10,000 | PJ Library Salary Grant |
| URJ Camp Coleman 1580 Spalding Drive Atlanta, GA 30350 | 13-1663143 | 509(a)(1) | 57,253 | Grnspoon Institute Matching Grant |
| URJ Camp Eisner 301 Route 17 North Rutherford, NJ 07070 | 13-1663143 | 509(a)(1) | 107,314 | Grnspoon Institute Matching Grant |
| URJ Camp Harlan 1511 Walnut Street, Suite 401 Philadelphia, PA 19102 | 13-1663143 | 509(a)(1) | 6,578 | Grnspoon Institute Matching Grant |
| URJ Camp Kalsman 3805 108th Avenue NE, Suite 100 Bellevue, WA 98004 | 13-1663143 | 509(a)(1) | 47,979 | Grnspoon Institute Matching Grant |
| URJ Camp Newman 235 Montgomery Street, #1120 San Francisco, CA 94104 | 13-1663143 | 509(a)(1) | 75,148 | Grnspoon Institute Matching Grant |
| URJ Goldman Union Camp Institute 9349 Moore Road Zionsville, IN 46077 | 13-1663143 | 509(a)(1) | 75,137 | Grnspoon Institute Matching Grant |
| URJ Greene Family Camp 1192 Smith Lane Bruceville, TX 76630 | 13-1663143 | 509(a)(1) | 121,222 | Grnspoon Institute Matching Grant |
| URJ Henry S Jacobs Camp P O Box 327 Utica, MS 39175 | 13-1663143 | 509(a)(1) | 56,949 | Grnspoon Institute Matching Grant |
| Yearning For Learning Center For Jewish Studies 33 Loomis St Montpelier, VT 05602-2422 | 030372485 | 509(a)(1) | 10,000 | PJ Library Salary Grant |
| Young Judaea Sprout Lake Camp 50 West 58th Street New York, NY 10019 | 13-2830437 | 509(a)(1) | 42,124 | Grnspoon Institute Matching Grant |