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Form **990-PF**

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

OMB No 1545-0052

**2008**

Department of the Treasury  
 Internal Revenue Service

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

For calendar year 2008, or tax year beginning **NOVEMBER 1**, 2008, and ending **OCTOBER 31**, 2009

G Check all that apply:  Initial return  Final return  Amended return  Address change  Name change

<b>Use the IRS label. Otherwise, print or type. See Specific Instructions.</b>	Name of foundation <b>ROBERT M BEREN FOUNDATION INC</b>		<b>A</b> Employer identification number <b>48-0990309</b>
	Number and street (or P O box number if mail is not delivered to street address)	Room/suite	<b>B</b> Telephone number (see page 10 of the instructions) <b>316-265-3311</b>
	City or town, state, and ZIP code <b>WICHITA KS 67208</b>		<b>C</b> If exemption application is pending, check here <input type="checkbox"/> <b>D 1.</b> Foreign organizations, check here <input type="checkbox"/> <b>2.</b> Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
<b>H</b> Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation			
<b>I</b> Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶ \$ <b>46,016,091</b>		<b>J</b> Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____ (Part I, column (d) must be on cash basis)	
<b>E</b> If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/> <b>F</b> If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>			

<b>Part I Analysis of Revenue and Expenses</b> (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see page 11 of the instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
<b>Revenue</b>	1 Contributions, gifts, grants, etc., received (attach schedule)				
	2 Check <input type="checkbox"/> if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments <b>SCH 1</b>	2,071	2,071		
	4 Dividends and interest from securities <b>SCH 1</b>	1,089,983	1,089,983		
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	(299,725)	SCHEDULE 3		
	b Gross sales price for all assets on line 6a <b>6,230,793</b>				
	7 Capital gain net income (from Part IV, line 2)			0	
	8 Net short-term capital gain				0
	9 Income modifications				
	10a Gross sales less returns and allowances				
b Less: Cost of goods sold					
c Gross profit or (loss) (attach schedule)	0				
11 Other income (attach schedule) <b>SCH 1</b>	20,544	20,544			
12 <b>Total.</b> Add lines 1 through 11	812,873	1,112,598	0		
<b>Operating and Administrative Expenses</b>	13 Compensation of officers, directors, trustees, etc.				
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule) <b>SCH 1</b>	1,370			1,370
	c Other professional fees (attach schedule) <b>SCH 1</b>	145,780	145,780		
	17 Interest <b>SCH 1</b>	28,608			8,608
	18 Taxes (attach schedule) (see page 14 of the instructions)				
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
21 Travel, conferences, and meetings					
22 Printing and publications					
23 Other expenses (attach schedule) <b>SCH 1</b>	172	172			
24 <b>Total operating and administrative expenses.</b> Add lines 13 through 23	175,930	145,952	0	9,978	
25 Contributions, gifts, grants paid	1,961,595			1,961,595	
26 <b>Total expenses and disbursements.</b> Add lines 24 and 25	2,137,525	145,952	0	1,971,573	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	(1,324,652)				
b Net investment income (if negative, enter -0-)		966,646			
c Adjusted net income (if negative, enter -0-)			0		

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

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SCANNED SEP 27 2010

<b>Part II Balance Sheets</b> Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions)		Beginning of year		End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value	
<b>Assets</b>	1 Cash—non-interest-bearing . . . . .	569,542	1,182,415	1,182,415	
	2 Savings and temporary cash investments . . . . .	36,111	527,737	527,737	
	3 Accounts receivable ▶ Less: allowance for doubtful accounts ▶	75	1,800	1,800	
	4 Pledges receivable ▶ Less: allowance for doubtful accounts ▶				
	5 Grants receivable . . . . .				
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see page 15 of the instructions) . . . . .				
	7 Other notes and loans receivable (attach schedule) ▶ Less: allowance for doubtful accounts ▶				
	8 Inventories for sale or use . . . . .				
	9 Prepaid expenses and deferred charges . . . . . SCH 4				
	10a Investments—U.S. and state government obligations (attach schedule) SCH 4	3,992,119	1,499,812	1,499,880	
	b Investments—corporate stock (attach schedule) SCH 4	35,518,379	31,595,243	38,148,599	
	c Investments—corporate bonds (attach schedule) SCH 4	0	3,993,797	4,648,064	
	11 Investments—land, buildings, and equipment basis ▶ Less: accumulated depreciation (attach schedule) ▶				
	12 Investments—mortgage loans . . . . . SCHEDULE 5				
	13 Investments—other (attach schedule)	172,712	170,328	7,596	
	14 Land, buildings, and equipment basis ▶ Less: accumulated depreciation (attach schedule) ▶				
15 Other assets (describe ▶ PURCHASED INTEREST )	6,846	0	0		
16 <b>Total assets</b> (to be completed by all filers—see the instructions. Also, see page 1, item I) . . . . .	40,295,784	38,971,132	46,016,091		
<b>Liabilities</b>	17 Accounts payable and accrued expenses . . . . .				
	18 Grants payable . . . . .				
	19 Deferred revenue . . . . .	(1,062,383)	(1,062,383)		
	20 Loans from officers, directors, trustees, and other disqualified persons				
	21 Mortgages and other notes payable (attach schedule) . . . . .				
	22 Other liabilities (describe ▶ )				
	23 <b>Total liabilities</b> (add lines 17 through 22) . . . . .	(1,062,383)	(1,062,383)		
<b>Net Assets or Fund Balances</b>	<b>Foundations that follow SFAS 117, check here ▶ <input type="checkbox"/></b> <b>and complete lines 24 through 26 and lines 30 and 31.</b>				
	24 Unrestricted . . . . .				
	25 Temporarily restricted . . . . .				
	26 Permanently restricted . . . . .				
	<b>Foundations that do not follow SFAS 117, check here ▶ <input type="checkbox"/></b> <b>and complete lines 27 through 31.</b>				
	27 Capital stock, trust principal, or current funds . . . . .				
	28 Paid-in or capital surplus, or land, bldg., and equipment fund				
29 Retained earnings, accumulated income, endowment, or other funds	41,358,167	40,033,515			
30 <b>Total net assets or fund balances</b> (see page 17 of the instructions) . . . . .	41,358,167	40,033,515			
31 <b>Total liabilities and net assets/fund balances</b> (see page 17 of the instructions) . . . . .	40,295,784	38,971,132			

<b>Part III Analysis of Changes in Net Assets or Fund Balances</b>		
1 Total net assets or fund balances at beginning of year—Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return) . . . . .	1	41,358,167
2 Enter amount from Part I, line 27a . . . . .	2	(1,324,652)
3 Other increases not included in line 2 (itemize) ▶	3	
4 Add lines 1, 2, and 3 . . . . .	4	40,033,515
5 Decreases not included in line 2 (itemize) ▶	5	
6 Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	40,033,515

**Part IV Capital Gains and Losses for Tax on Investment Income**

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse, or common stock, 200 shs. MLC Co)		(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
<b>1a</b> SCHEDULE 3			VARIOUS	2009
<b>b</b>				
<b>c</b>				
<b>d</b>				
<b>e</b>				
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)	
<b>a</b>			0	
<b>b</b>				
<b>c</b>				
<b>d</b>				
<b>e</b>				
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69				(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any		
<b>a</b>				
<b>b</b>				
<b>c</b>				
<b>d</b>				
<b>e</b>				
<b>2</b> Capital gain net income or (net capital loss) $\left\{ \begin{array}{l} \text{If gain, also enter in Part I, line 7} \\ \text{If (loss), enter -0- in Part I, line 7} \end{array} \right\}$		<b>2</b>	(299,725)	
<b>3</b> Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c) (see pages 13 and 17 of the instructions). If (loss), enter -0- in Part I, line 8		<b>3</b>	(299,725)	

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

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

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

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

**1** Enter the appropriate amount in each column for each year; see page 18 of the instructions before making any entries.

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2007	1,790,265	54,374,660	0.0329
2006	2,876,580	60,954,782	0.0472
2005	2,745,581	55,175,985	0.0498
2004	2,680,074	53,242,596	0.0503
2003	2,666,645	52,699,162	0.0506
<b>2</b> Total of line 1, column (d)			0.2308
<b>3</b> Average distribution ratio for the 5-year base period—divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years			.0462
<b>4</b> Enter the net value of noncharitable-use assets for 2008 from Part X, line 5			41,214,858
<b>5</b> Multiply line 4 by line 3			1,904,126
<b>6</b> Enter 1% of net investment income (1% of Part I, line 27b)			9,666
<b>7</b> Add lines 5 and 6			1,913,792
<b>8</b> Enter qualifying distributions from Part XII, line 4			1,971,573

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions on page 18

**Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the instructions)**

1a	Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1 Date of ruling letter: _____ (attach copy of ruling letter if necessary—see instructions)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b	1	9,666
c	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col (b)		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	2	
3	Add lines 1 and 2	3	9,666
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4	
5	<b>Tax based on investment income.</b> Subtract line 4 from line 3. If zero or less, enter -0-	5	9,666
6	Credits/Payments:		
a	2008 estimated tax payments and 2007 overpayment credited to 2008	6a	39,560
b	Exempt foreign organizations—tax withheld at source	6b	
c	Tax paid with application for extension of time to file (Form 8868)	6c	
d	Backup withholding erroneously withheld	6d	
7	Total credits and payments. Add lines 6a through 6d	7	39,560
8	Enter any <b>penalty</b> for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8	
9	<b>Tax due.</b> If the total of lines 5 and 8 is more than line 7, enter <b>amount owed</b>	9	0
10	<b>Overpayment.</b> If line 7 is more than the total of lines 5 and 8, enter the <b>amount overpaid</b>	10	29,894
11	Enter the amount of line 10 to be <b>Credited to 2009 estimated tax</b> <input type="checkbox"/> <b>29,894 Refunded</b> <input type="checkbox"/>	11	0

**Part VII-A Statements Regarding Activities**

	Yes	No
1a		X
b		X
c		X
d		
e		
2		X
3		X
4a		X
4b		
5		X
6	X	
7	X	
8a		
8b	X	
9		X
10		X

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

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see page 20 of the instructions)	11		X
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ▶	13	X	
14	The books are in care of ▶ THE FOUNDATION Telephone no ▶ 316-265-3311 Located at ▶ P O BOX 20380 WICHITA, KS ZIP+4 ▶ 67208			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the year ▶ 15			

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

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

		Yes	No
1a	During the year did the foundation (either directly or indirectly):		
(1)	Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(2)	Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(3)	Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(4)	Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(5)	Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(6)	Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here <input type="checkbox"/>	1b	
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2008?	1c	X
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5):		
a	At the end of tax year 2008, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2008? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," list the years ▶ 20 __, 20 __, 20 __, 20 __		
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see page 20 of the instructions.)	2b	X
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ▶ 20 __, 20 __, 20 __, 20 __		
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	If "Yes," did it have excess business holdings in 2008 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2008.)	3b	
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	X
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2008?	4b	X

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

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

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

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

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

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see page 22 of the instructions)  Yes  No

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

b If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see page 22 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here  **5b**

c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?  Yes  No  
If "Yes," attach the statement required by Regulations section 53.4945-5(d).

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

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?  Yes  No  
If you answered "Yes" to 6b, also file Form 8870. **6b** X

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

b If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?  Yes  No **7b**

**Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors**

1 List all officers, directors, trustees, foundation managers and their compensation (see page 23 of the instructions).

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
ROBERT M. BEREN 13840 LE MANS WAY PALM BEACH GARDENS, FL 33410	PRESIDENT <1 HR	NONE	NONE	NONE
ROBERT M. BEREN 13840 LE MANS WAY PALM BEACH GARDENS, FL 33410	TREASURER <1 HR	NONE	NONE	NONE
CHARLES B SPRADLIN, JR P.O. BOX 20380, WICHITA, KS 67208	SECRETARY <1 HR	NONE	NONE	NONE

2 Compensation of five highest-paid employees (other than those included on line 1—see page 23 of the instructions). If none, enter "NONE."

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				

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

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

**3 Five highest-paid independent contractors for professional services** (see page 23 of the instructions). If none, enter "NONE."

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
FIRST MANHATTAN COMPANY 437 MADISON AVENUE, NEW YORK, NY 10022	INVESTMENT ADVICE	145,780
.....		
.....		
.....		
.....		
.....		

Total number of others receiving over \$50,000 for professional services ▶ **1**

**Part IX-A Summary of Direct Charitable Activities**

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc	Expenses
<b>1</b> NONE .....	
<b>2</b> .....	
<b>3</b> .....	
<b>4</b> .....	

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

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
<b>1</b> .....	
<b>2</b> .....	
All other program-related investments. See page 24 of the instructions	
<b>3</b> .....	
<b>Total.</b> Add lines 1 through 3 <span style="float: right;">▶</span>	<b>0</b>



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

<b>1</b>	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
<b>a</b>	Average monthly fair market value of securities	<b>1a</b>	41,018,153
<b>b</b>	Average of monthly cash balances	<b>1b</b>	816,665
<b>c</b>	Fair market value of all other assets (see page 25 of the instructions)	<b>1c</b>	7,677
<b>d</b>	<b>Total</b> (add lines 1a, b, and c)	<b>1d</b>	41,842,495
<b>e</b>	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	<b>1e</b>	
<b>2</b>	Acquisition indebtedness applicable to line 1 assets	<b>2</b>	
<b>3</b>	Subtract line 2 from line 1d	<b>3</b>	41,842,495
<b>4</b>	Cash deemed held for charitable activities. Enter 1½% of line 3 (for greater amount, see page 25 of the instructions)	<b>4</b>	627,637
<b>5</b>	<b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3. Enter here and on Part V, line 4	<b>5</b>	41,214,858
<b>6</b>	<b>Minimum investment return.</b> Enter 5% of line 5	<b>6</b>	2,060,743

**Part XI Distributable Amount** (see page 25 of the instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here  and do not complete this part)

<b>1</b>	Minimum investment return from Part X, line 6	<b>1</b>	2,060,743
<b>2a</b>	Tax on investment income for 2008 from Part VI, line 5	<b>2a</b>	9,666
<b>b</b>	Income tax for 2008. (This does not include the tax from Part VI.)	<b>2b</b>	
<b>c</b>	Add lines 2a and 2b	<b>2c</b>	9,666
<b>3</b>	Distributable amount before adjustments. Subtract line 2c from line 1	<b>3</b>	2,051,077
<b>4</b>	Recoveries of amounts treated as qualifying distributions	<b>4</b>	
<b>5</b>	Add lines 3 and 4	<b>5</b>	2,051,077
<b>6</b>	Deduction from distributable amount (see page 25 of the instructions)	<b>6</b>	
<b>7</b>	<b>Distributable amount</b> as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	<b>7</b>	2,051,077

**Part XII Qualifying Distributions** (see page 25 of the instructions)

<b>1</b>	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
<b>a</b>	Expenses, contributions, gifts, etc.—total from Part I, column (d), line 26	<b>1a</b>	1,971,573
<b>b</b>	Program-related investments—total from Part IX-B	<b>1b</b>	
<b>2</b>	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	<b>2</b>	
<b>3</b>	Amounts set aside for specific charitable projects that satisfy the:		
<b>a</b>	Suitability test (prior IRS approval required)	<b>3a</b>	
<b>b</b>	Cash distribution test (attach the required schedule)	<b>3b</b>	
<b>4</b>	<b>Qualifying distributions.</b> Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	<b>4</b>	1,971,573
<b>5</b>	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b (see page 26 of the instructions)	<b>5</b>	
<b>6</b>	<b>Adjusted qualifying distributions.</b> Subtract line 5 from line 4	<b>6</b>	1,971,573

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

**Part XIII Undistributed Income** (see page 26 of the instructions)

	(a) Corpus	(b) Years prior to 2007	(c) 2007	(d) 2008
<b>1</b> Distributable amount for 2008 from Part XI, line 7				2,051,077
<b>2</b> Undistributed income, if any, as of the end of 2008:				
<b>a</b> Enter amount for 2007 only			818,201	
<b>b</b> Total for prior years: 20____, 20____, 20____				
<b>3</b> Excess distributions carryover, if any, to 2007:				
<b>a</b> From 2003				
<b>b</b> From 2004				
<b>c</b> From 2005				
<b>d</b> From 2006				
<b>e</b> From 2007				
<b>f</b> Total of lines 3a through e	0			
<b>4</b> Qualifying distributions for 2008 from Part XII, line 4: ▶ \$ 1,971,573				
<b>a</b> Applied to 2007, but not more than line 2a			818,201	
<b>b</b> Applied to undistributed income of prior years (Election required—see page 26 of the instructions)				
<b>c</b> Treated as distributions out of corpus (Election required—see page 26 of the instructions)				
<b>d</b> Applied to 2008 distributable amount				1,153,372
<b>e</b> Remaining amount distributed out of corpus				
<b>5</b> Excess distributions carryover applied to 2008. (If an amount appears in column (d), the same amount must be shown in column (a).)				
<b>6</b> Enter the net total of each column as indicated below:				
<b>a</b> Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	0			
<b>b</b> Prior years' undistributed income. Subtract line 4b from line 2b		0		
<b>c</b> Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
<b>d</b> Subtract line 6c from line 6b. Taxable amount—see page 27 of the instructions		0		
<b>e</b> Undistributed income for 2007. Subtract line 4a from line 2a. Taxable amount—see page 27 of the instructions			0	
<b>f</b> Undistributed income for 2008. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2009				897,705
<b>7</b> Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(E) or 4942(g)(3) (see page 27 of the instructions)				
<b>8</b> Excess distributions carryover from 2003 not applied on line 5 or line 7 (see page 27 of the instructions)				
<b>9</b> Excess distributions carryover to 2009. Subtract lines 7 and 8 from line 6a	0			
<b>10</b> Analysis of line 9:				
<b>a</b> Excess from 2004				
<b>b</b> Excess from 2005				
<b>c</b> Excess from 2006				
<b>d</b> Excess from 2007				
<b>e</b> Excess from 2008				

**Part XIV Private Operating Foundations** (see page 27 of the instructions and Part VII-A, question 9)

- 1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2008, enter the date of the ruling . . . . . ▶
- b Check box to indicate whether the foundation is a private operating foundation described in section  4942(j)(3) or  4942(j)(5)

	Tax year				(e) Total
	(a) 2008	(b) 2007	(c) 2006	(d) 2005	
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed . . . . .					0
b 85% of line 2a . . . . .	0	0	0	0	0
c Qualifying distributions from Part XII, line 4 for each year listed . . . . .					0
d Amounts included in line 2c not used directly for active conduct of exempt activities . . . . .					0
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c . . . . .	0	0	0	0	0
3 Complete 3a, b, or c for the alternative test relied upon:					
a "Assets" alternative test—enter:					
(1) Value of all assets . . . . .					0
(2) Value of assets qualifying under section 4942(j)(3)(B)(i) . . . . .					0
b "Endowment" alternative test—enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed . . . . .					0
c "Support" alternative test—enter:					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties) . . . . .					0
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii) . . . . .					0
(3) Largest amount of support from an exempt organization . . . . .					0
(4) Gross investment income . . . . .					0

**Part XV Supplementary Information** (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year—see page 27 of the instructions.)

- 1 **Information Regarding Foundation Managers:**
- a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000). (See section 507(d)(2).)

SEE SCHEDULE 2

- b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.

N/A

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

Check here  if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. (see page 28 of the instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d.

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

N/A

- b The form in which applications should be submitted and information and materials they should include:

N/A

- c Any submission deadlines.

N/A

- d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:

N/A

**Part XV** Supplementary Information (continued)

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
<p><b>a</b> Paid during the year</p> <p>SEE SCHEDULE 6</p>				1,961,595
<b>Total</b>				<b>3a</b> 1,961,595
<p><b>b</b> Approved for future payment</p>				
<b>Total</b>				<b>3b</b> 0

**Part XVI-A Analysis of Income-Producing Activities**

Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See page 28 of the instructions)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue:					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments			14	2,071	
4 Dividends and interest from securities			14	1,089,983	
5 Net rental income or (loss) from real estate:					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory			18	(299,725)	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue: a SCHEDULE 1			14	20,544	
b					
c					
d					
e					
12 Subtotal. Add columns (b), (d), and (e)			0	812,873	0
13 Total. Add line 12, columns (b), (d), and (e)				13	812,873

(See worksheet in line 13 instructions on page 28 to verify calculations )

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

Line No.	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes). (See page 28 of the instructions.)
▼	

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

- 1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?
a Transfers from the reporting foundation to a noncharitable exempt organization of:
(1) Cash
(2) Other assets
b Other transactions:
(1) Sales of assets to a noncharitable exempt organization
(2) Purchases of assets from a noncharitable exempt organization
(3) Rental of facilities, equipment, or other assets
(4) Reimbursement arrangements
(5) Loans or loan guarantees
(6) Performance of services or membership or fundraising solicitations
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees
d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation.

Table with 4 columns: (a) Line no, (b) Amount involved, (c) Name of noncharitable exempt organization, (d) Description of transfers, transactions, and sharing arrangements. Contains multiple empty rows.

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

b If "Yes," complete the following schedule.

Table with 3 columns: (a) Name of organization, (b) Type of organization, (c) Description of relationship. Contains multiple empty rows.

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

Signature of officer or trustee: [Handwritten Signature] Date: 9-15-10 Title: SECRETARY

Sign Here

Preparer's Use Only section containing fields for Preparer's signature, Date (9/15/10), Firm's name (GUTSCHENRITTER & JOHNSON LLC), Address (345 RIVERVIEW, SUITE 610, WICHITA, KS 67203), EIN (48-0970195), and Phone no (316-267-9211).

ROBERT M. BEREN FOUNDATION, INC.

48-0990309

Schedule of Contributions - AMENDED

Form 990-PF, 2008

"X" = Written ackn rec'd

"NN" = Written ackn not  
necessary

02/09/09 #2455	AHAVATH ACHIM HEBREW CONGREGATION 1850 NORTH WOODLAWN WICHITA KS 67208	1,000 00		GENERAL FUND
10/26/09 #2490	ALBERT EINSTEIN COLLEGE OF MEDICINE P O BOX 220627 WEST PALM BEACH, FL 33422	90,000 00	X	2008 PLEDGE
10/26/09 #2491	AMERICAN CANCER SOCIETY FLORIDA DIVISION P O BOX 13300 TAMPA, FL 33681-3300	50 00	NN	GENERAL FUND
10/26/09 #2492	AMERICAN FRIENDS OF BEIT MORASHA C/O MR LEE BOTNICK 15 AMBERSON ST. YONKERS, NY 10705	100,000 00	X	GENERAL FUND
10/26/09 #2493	AMERICAN FRIENDS OF THE ISRAEL PHILHARMONIC ORC 305 SEVENTH AVENUE, SUITE 1200 NEW YORK, NY 10001	4,600 00	X	GENERAL FUND
02/27/09 #2477	AMERICAN ISRAEL EDUCATION FOUNDATION 251 H STREET, NW WASHINGTON, DC 20001	75,000 00	X	GENERAL FUND
12/03/08 #2474	ARTHRITIS FOUNDATION 400 HIBISCUS STREET, SUITE 100 WEST PALM BEACH, FL 33401	50 00	X	GENERAL FUND
10/26/09 #2510	AYN RAND INSTITUTE THE CENTER FOR THE ADVANCEMENT OF OBJECTIVISM 2121 ALTON PARKWAY, SUITE 250 IRVINE, CA 92606	1,000 00	X	GENERAL FUND
10/26/09 #2495	BUILDERS OF JEWISH EDUCATION (BJE) 6505 WILSHIRE BOULEVARD, SUITE 300 LOS ANGELES, CA 90048	5,000 00	X	GENERAL FUND
12/17/08 #2475	CARDIOVASCULAR RESEARCH FND OF SOUTHERN CA 410 NORTH CAMDEN DRIVE, SUITE 1100 BEVERLY HILLS, CA 90210	1,000 00		CELEBRATION DINNER HONORING JULIE & MARC PLATT
05/04/09 #2481	CHABAD HOUSE LUBAVITCH OF PALM BEACH 844 PROSPERITY FARMS ROAD NORTH PALM BEACH, FL 33408-4243	2,000 00		
10/26/09 #2496	FOUNDATION FOR JEWISH CAMPING, INC 6 East 39th Street Tenth Floor New York, Ny 10016	100,000 00	X	GENERAL FUND

ROBERT M. BEREN FOUNDATION, INC.

48-0990309

Schedule of Contributions - AMENDED

Form 990-PF, 2008

"X" = Written ackn rec'd

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necessary

05/20/09 #2482	FRIENDS OF HARVARD JUDAICA COLLECTION WIDENER LIBRARY M HARVERD UNIVERSITY CAMBRIDGE, MA 02138	50 00 NN	GENERAL FUND
10/26/09 #2497	FRIENDS OF THE JEWISH CHAPEL 326 FIRST ST, SUITE 11 ANAPOLIS, MD 21403	500 00 X	GENERAL FUND
10/26/09 #2498	FRIENDS OF HARVARD TENNIS HARVARD UNIVERSITY, MURR CENTER 65 NORTH HARVARD STREET BOSTON, MA 02163	3,000 00 X	GENERAL FUND
10/26/09 #2499	HARVARD UNIVERSITY CENTER FOR JEWISH STUDIES 6 DIVINITY AVENUE CAMBRIDGE, MA 02138	1,000 00 X	GENERAL FUND
10/26/09 #2500	HARVARD HILLEL 52 MOUNT AUBURN ST CAMBRIDGE, MA 02138	25,000 00 X	GENERAL FUND
10/26/09 #2501	HARVARD-WESTLAKE SCHOOL 700 N FARING RD LOS ANGELES, CA 90077	1,500 00 X	GENERAL FUND
10/26/09 #2502	HILLEL THE FOUNDATION FOR JEWISH CAMPUS LIFE ARTHUR AND ROCHELLE BELFER BUILDING 800 EIGHTH STREET, NW WASHINGTON, DC 20001-3724	50,000 00 X	INTERNATIONAL BOARD OF GOVERNORS
07/22/09 #2485	ISRAEL CHILDREN'S CENTERS 2151 WEST HILLSBORO BOULEVARD, SUITE 306 DEERFIELD BEACH, FL 33442-1107	5,000 00 X	GENERAL FUND
10/26/09 #2503	JEWISH FEDERATION OF PALM BEACH COUNTY 4601 COMMUNITY DRIVE WEST PALM BEACH, FLORIDA 33417-2760	425,000 00 X	GENERAL FUND
10/28/09 #2513	JEWISH COMMUNAL FUND 575 MADISON AVENUE, SUITE 703 NEW YORK, NY 10022	500,000 00 X	GENERAL FUND
03/11/09 #2479	JUPITER MEDICAL CENTER FOUNDATION 1210 S OLD DIXIE HWY JUPITER, FL 33458-7205	1,000 00 X	GENERAL FUND
10/26/09 #2504	MOUNT SINAI HOSPITAL ONE GUSTAVE L LEVY PLACE, BOX 1049 NEW YORK, NY 10029-6574	50,000 00 X	2008 PLEDGE
03/06/09 #2478	PALM BEACH COUNTRY CLUB FOUNDATION 760 NORTH OCEAN BLVD PALM BEACH, FL 33480	1,000 00 X	GENERAL FUND GENERAL FUND Beren Sanctuary & Library



ROBERT M. BEREN FOUNDATION, INC.

48-0990309

Schedule of Contributions - AMENDED

Form 990-PF, 2008

"X" = Written ackn rec'd

"NN" = Written ackn not  
necessary

01/14/08 #2476	PALM BEACH ORTHODOX SYNAGOGUE	8,000 00	X	GENERAL FUND
07/03/09 #2483	P O BOX 3225	60,000 00	X	GENERAL FUND
07/31/09 #2486	PALM BEACH, FL 33480	70,000 00	X	GENERAL FUND
10/26/09 #2511		100,000 00	X	
10/26/09 #2512		18,000 00	X	
02/29/09 #2454	PARK AVENUE SYNAGOGUE 50 EAST 87TH STREET NEW YORK, NY 10128	9,280 00	X	GENERAL FUND
07/15/09 #2484	RAYMOND F KRAVIS CENTER FOR THE PERFORMING AF 701 OKEECHOBEE BLVD WEST PALM BEACH, FL 33401	925 00	X	GENERAL FUND
10/26/09 #2505	ROBERT M BEREN ACADEMY	100,000 00	X	2008 PLEDGE
10/26/09 #2506	11333 CLIFFWOOD DRIVE HOUSTON, TX 77035-6011	100,000 00	X	2008 PLEDGE
04/01/09 #2480	SINAI AKIBA ACADEMY 10400 WILSHIRE BLVD LOS ANGELES, CA 90024	1,000 00	X	GENERAL FUND
10/26/09 #2507	SOUTHERN INSTITUTE FOR EDUCATION AND RESEARCH TURLANE UNIVERSITY MR BOX 1692 31 MCALISTER DRIVE NEW ORLEANS, LA 70118-5555	500 00	X	GENERAL FUND
07/31/09 #2487	UNITED JEWISH FUND	500 00		ELI & DINA FIELD EZRA MULTI-SVC CENTER
09/04/09 #2488		90 00	NN	
10/26/09 #2508	UNITED WAY OF PALM BEACH COUNTY 2600 QUANTUM BLVD BOYNTON BEACH, FL 33426	25,000 00	X	GENERAL FUND
10/26/09 #2509	WORLD JEWISH CONGRESS P O BOX 90400 WASHINGTON, DC 20090-0400	1,000 00	X	GENERAL FUND
9/8/2009 #2489	YESHIVA UNIVERSITY 500 WEST 185TH STREET NEW YORK, NY 10033	24,550 00	X	GENERAL FUND & HANUKKAH DINNER CONTR

TOTAL CONTRIBUTIONS **1,961,595.00**

**ROBERT M. BEREN FOUNDATION, INC.****48-0990309****Schedule 1 - AMENDED****Form 990-PF, 2008****PART I, Line 1: Contributions, gifts, grants, etc., received:**

0

0

**PART I, Line 3: Interest on savings and temporary cash investments:**

Bank of America

2,071

2,071

**PART I, Line 4: Dividends and interest from securities:**

Div - Banc of America Securities

63,218

Div - First Manhattan Co

854,937

Int - First Manhattan Company - Liquid Assets

1,169

Int - First Manhattan Company - Bonds

132,460

Int - First Manhattan Company - T Bills

38,097

Int - US Trust - T-Bills

102

1,089,983

**PART I, Line 11: Other Income:**

Miscellaneous Income - Litigation Settlements

20,544

20,544

**PART I, Line 16b: Accounting Fees:**

Gutschenrittedr &amp; Johnson

1,370

1,370

**PART I, Line 16c: Other Professional Fees:**

First Manhattan - Advisory fees

145,780

145,780

**PART I, Line 18: Taxes:**

Kansas - Secretary of State

40

Foreign Tax WH-First Manhattan

8,568

Federal Income Tax

20,000

28,608

**PART I, Line 23: Other Expenses:**

Miscellaneous

172

172

<b>ROBERT M. BEREN FOUNDATION, INC.</b>	<b>48-0990309</b>
<b>Schedule 2</b>	<b>Form 990-PF, 2008</b>

**PART XV, QUESTION 1a**

Robert M Beren  
13840 LeMans Way  
Palm Beach Gardens, FL 33410

**ROBERT M. BEREN FOUNDATION, INC.****48-0990309****Schedule 3****Form 990-PF, 2008****PART IV CAPITAL GAINS & LOSSES**

	(e) GROSS SALES PRICE	(g) COST OR BASIS	(h) GAIN OR (LOSS)
SHORT TERM CAPITAL GAIN - STOCKS BANC AMERICA INV & MISC - SCHEDULE 3B ATTACHED	0	0	0
LONG TERM CAPITAL GAIN - STOCKS BANC AMERICA INV & MISC - SCHEDULE 3B ATTACHED	12,102	0	12,102
SHORT TERM CAPITAL GAIN - STOCKS & BONDS FIRST MANHATTAN COMPANY - SCHEDULE 3A ATTACHED	793,996	875,138	(81,142)
LONG TERM CAPITAL GAIN - STOCKS & BONDS FIRST MANHATTAN COMPANY - SCHEDULE 3A ATTACHED	5,424,695	5,655,380	(230,685)
	<b>6,230,793</b>	<b>6,530,518</b>	<b>(299,725)</b>

ROBERT M. BEREN FOUNDATION, INC.

48-0990309

Schedule 3A

Form 990-PF, 2008

## PART IV, CAPITAL GAINS &amp; LOSSES

	DATE		NO OF SHARES	(e)	(g)	(h)
	BOUGHT	SOLD		GROSS SALES PRICE	COST OR BASIS	GAIN OR (LOSS)
FIRST MANHATTAN COMPANY.						
SHORT-TERM CAPITAL GAIN/(LOSS):						
SPIRIT AEROSYSTEMS HLDGS INC	10/03/08	05/07/09	60,000	793,995 50	875,138 40	(81,142 90)
<b>TOTAL SHORT-TERM CAPITAL GAIN/(LOSS)</b>				<b>793,995 50</b>	<b>875,138 40</b>	<b>(81,142 90)</b>
LONG-TERM CAPITAL GAIN/(LOSS):						
HARTFORD FINANCIAL SERVICES GROUP INC	06/24/85	05/18/09	1,000	15,379 30	5,755 19	9,624 11
HARTFORD FINANCIAL SERVICES GROUP INC	12/22/00	05/18/09	18,000	276,827 46	1,255,500 00	(978,672 54)
INTERNATIONAL BUSINESS MACHINE	12/27/00	03/27/09	1,500	142,457 35	128,098 57	14,358 78
INTERNATIONAL BUSINESS MACHINE	12/27/00	02/27/09	4,500	417,318 21	384,295 71	33,022 50
UNITED PARCEL SVC INC CL B	11/06/06	03/09/09	16,000	619,423 72	1,196,660 33	(577,236 61)
UNITED PARCEL SVC INC CL B	12/19/09	03/09/09	4,000	154,855 93	305,047 82	(150,191 89)
U S T INC	02/28/02	01/06/09	15,000	1,042,500 00	525,022 07	517,477 93
U S T INC	06/20/02	01/06/09	15,000	1,042,500 00	550,954 76	491,545 24
WYETH	09/19/08	10/16/09	34,000	1,713,433 40	1,304,045 32	409,388 08
<b>TOTAL LONG-TERM CAPITAL GAIN/(LOSS)</b>				<b>5,424,695 37</b>	<b>5,655,379 77</b>	<b>(230,684 40)</b>
<b>TOTAL CAPITAL GAIN/(LOSS)</b>				<b>6,218,690 87</b>	<b>6,530,518 17</b>	<b>(311,827 30)</b>

<b>ROBERT M. BEREN FOUNDATION, INC.</b>	<b>48-0990309</b>
<b>Schedule 3B</b>	<b>Form 990-PF, 2008</b>

BANC AMERICA INVESTMENTS & MISC	NUMBER OF SHARES	DATE ACQUIRED	DATE SOLD	GROSS PROCEEDS	BASIS AND EXP OF SALE	CAPITAL ST GAIN/ (LOSS)	CAPITAL LT GAIN/ (LOSS)
<b>SHORT-TERM CAPITAL GAIN/(LOSS):</b>							
NONE						0	
<b>TOTAL SHORT-TERM CAPITAL GAIN/(LOSS)</b>				0	0	0	0
<b>LONG-TERM CAPITAL GAIN/(LOSS):</b>							
GENERAL AMERICAN INV INC	LTCG DISTRIB		12/26/2008	12,102			12,102
<b>TOTAL LONG-TERM CAPITAL GAIN/(LOSS)</b>				12,102	0	0	12,102
<b>TOTAL CAPITAL GAIN/(LOSS)</b>				12,102	0	0	12,102
							12,102

<b>ROBERT M. BEREN FOUNDATION, INC.</b>	<b>48-0990309</b>
<b>Schedule of Unrealized Gains &amp; Losses</b>	<b>Form 990-PF, 2008</b>

No of Shares	Description	Date Bought or Sold	Cost Basis	Market Value	Unrealized Gain/Loss	
					Short Term	Long Term
<b>LIQUID ASSETS</b>						
	First Manhattan Liquid Assets		527,737	527,737	0	
<b>TOTAL LIQUID ASSETS</b>			<b>527,737</b>	<b>527,737</b>	<b>0</b>	<b>0</b>
<b>U.S. TREASURY BILLS &amp; NOTES</b>						
1,500,000	United States Treasury Bill 01/21/2010 Maturity Date	10/22/09	1,499,812	1,499,880	68	
<b>TOTAL U.S. TREASURY BILLS &amp; NOTES</b>			<b>1,499,812</b>	<b>1,499,880</b>	<b>68</b>	<b>0</b>
<b>TAXABLE BONDS &amp; NON-CV PFD</b>						
400,000	Altra Group Inc Gtd Nt	03/18/09	420,027	456,444	36,417	
500,000	Comcast Corp New Nt	03/18/09	480,225	536,275	56,050	
500,000	Donnelley R R & Sons Sr NT	03/24/09	481,625	504,005	22,380	
500,000	Iron Mtn Inc Pa Sr Sub Nt	03/24/09	495,250	506,250	11,000	
700,000	Leucadia Natl Corp Sr Sub Nt	01/15/09	589,000	707,000	118,000	
300,000	Sungard Data Systems	12/10/08	230,175	305,250	75,075	
500,000	Staples Inc Sr Nt	03/26/09	522,375	605,925	83,550	
500,000	Western Un Corp Sub Ser Wi	03/18/09	461,745	539,415	77,670	
500,000	Wngley Wm Jr Co Sr Nt	10/28/08	313,375	487,500		174,125
<b>Total Taxable Bonds &amp; Non-CV PFD-FMCO</b>			<b>3,993,797</b>	<b>4,648,064</b>	<b>480,142</b>	<b>174,125</b>
Bond (Discount) Premium			0	0	0	
<b>TOTAL CORPORATE BONDS</b>			<b>\$ 3,993,797</b>	<b>\$ 4,648,064</b>	<b>\$ 480,142</b>	<b>\$ 174,125</b>

**ROBERT M. BEREN FOUNDATION, INC.**  
**Schedule of Unrealized Gains & Losses**
**48-0990309**  
**Form 990-PF, 2008**

No of Shares	Description	Date Bought or Sold	Cost Basis	Market Value	Unrealized Gain/Loss	
					Short Term	Long Term
<b>EQUITIES</b>						
45,000	ABB LTD Sponsored ADR	09/26/08	905,928	833,850		(72,078)
24,000	Accenture PLC Ireland CI Shs	03/27/09	664,841	889,920	225,079	
600	Altna Group Inc Com	12/21/88	1,131	10,866		9,735
2,400	Altna Group Inc Com	02/15/89	4,933	43,464		38,531
20,500	Altna Group Inc Com	05/27/97	208,149	371,255		163,106
23,500	Altna Group Inc Com	04/30/08	478,355	425,585		(52,770)
9,958	Amenca Atlantic Co	12/28/95	88,708	169,286		80,578
3,600	Amenca Express Co	08/12/88	25,871	125,424		99,553
3,900	Amenca Express Co	07/31/90	29,464	135,876		106,412
20,000	Amenca Express Co	12/22/00	930,096	696,800		(233,296)
40,000	Amenca Wtr Wks Co Inc New	10/05/09	781,728	758,800	(22,928)	
7,124	BankAmenca Com	08/15/94	66,026	103,868		35,842
12,876	BankAmenca Com	12/01/00	256,166	187,732		(68,434)
14,000	Becton Dickinson & Co	39,940	861,825	957,040	95,215	
35	Berkshire Hathaway Inc	05/27/97	1,518,996	3,465,000		1,946,004
15,000	Brooks Automation Inc New Com	11/25/96	636,418	103,200		(533,218)
15,000	CBS Corp-CL B Com	12/16/04	420,234	176,550		(243,684)
5,000	CBS Corp-CL B Com	12/27/05	131,449	58,850		(72,599)
20,000	CBS Corp-CL B Com	02/01/06	525,804	235,400		(290,404)
10,000	CBS Corp-CL B Com	06/04/08	221,330	117,700		(103,630)
10,000	CBS Corp-CL B Com	08/12/08	174,906	117,700		(57,206)
20,000	CVS Corp	03/25/96	145,948	706,000		560,052
10,000	CVS Corp	08/08/01	180,279	353,000		172,721
13,694	CVS Corp	11/16/06	400,379	483,398		83,019
10,000	Colgate - Palmolive Co	07/27/94	131,313	786,300		654,987
5,000	Colgate - Palmolive Co	10/30/03	260,468	393,150		132,682
343	Costco Whsl Corp New Com	12/21/01	13,977	19,500		5,523
10,000	Dime Bancorp Inc New	07/23/93 split		300		300
1,000	Discovery Communications Inc-Ser A	05/23/02	12,530	27,500		14,970
1,000	Discovery Communications Inc-Ser A	06/20/02	10,800	27,500		16,700
80	Discovery Communications Inc-Ser A	12/02/02	839	2,200		1,361
420	Discovery Communications Inc-Ser A	05/30/03	5,285	11,550		6,265
30,000	Discovery Communications Inc-Ser A	07/26/05	375,272	825,000		449,728
1,000	Discovery Communications Inc-Ser C	05/23/02	13,310	24,020		10,710
1,000	Discovery Communications Inc-Ser C	06/20/02	11,473	24,020		12,547
80	Discovery Communications Inc-Ser C	12/02/02	892	1,922		1,030
420	Discovery Communications Inc-Ser C	05/30/03	5,614	10,088		4,474
30,000	Discovery Communications Inc-Ser C	07/26/05	398,635	720,600		321,965
24,000	General Electric Co	12/22/00	1,167,000	342,240		(824,760)
26,000	General Electric Co	04/06/06	894,497	370,760		(523,737)
25,000	Glaxosmithkline Plc Adr	04/06/06	1,298,293	1,029,000		(269,293)
4,000	International Business Machine	12/27/00	341,596	482,440		140,844
6,000	International Business Machine	06/16/05	462,494	723,660		261,166
14,000	Johnson & Johnson	08/04/89	92,398	826,700		734,302
14,000	Kellogg Co	05/23/06	646,950	721,560		74,610
14,000	Kellogg Co	05/24/06	653,762	721,560		67,798
35,000	Leucadia National Corp	12/27/96	182,333	786,450		604,117
37,000	Microsoft Corp	05/23/05	962,091	1,026,010		63,919
15,000	Microsoft Corp	06/16/05	377,475	415,950		38,475
5,000	Microsoft Corp	03/30/07	139,534	138,650		(884)
35,000	Nestle Sa-Sponsored	05/21/02	841,323	1,634,080		792,757
8,750	Nestle Sa-Sponsored	06/24/02	201,331	408,520		207,189
33,490	Pfizer Inc	10/16/09	591,433	570,335	(21,098)	
600	Philip Morris Intl Inc Com	12/21/88	2,598	28,416		25,818
2,400	Philip Morris Intl Inc Com	02/15/89	11,334	113,664		102,330
20,500	Philip Morris Intl Inc Com	05/27/97	478,196	970,880		492,684



**ROBERT M. BEREN FOUNDATION, INC.**  
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No of Shares	Description	Date Bought or Sold	Cost Basis	Market Value	Unrealized Gain/Loss	
					Short Term	Long Term
30,000	Procter & Gamble Co	05/03/07	1,870,933	1,740,000		(130,933)
30,000	Reed Elsevier P L C Spon ADR	08/13/08	1,353,780	904,800		(448,980)
13,000	3M Co Com	04/20/05	993,421	956,410		(37,011)
4,000	3M Co Com	08/04/05	294,442	294,280		(162)
40,000	Reckitt Benckiser Plc Shs	01/26/00	435,152	2,000,760		1,565,608
10,000	Reckitt Benckiser Plc Shs	02/11/00	93,389	500,190		406,801
26,200	Seaspan Corp Com	06/08/07	775,645	227,416		(548,229)
7,500	Tyco Intl Ltd	06/28/05	354,461	251,625		(102,836)
1,250	Tyco Intl Ltd	09/12/05	56,791	41,937		(14,854)
5,000	Tyco Intl Ltd	04/07/06	207,464	167,750		(39,714)
13,750	Tyco Intl Ltd	11/26/07	543,498	461,312		(82,186)
15,000	United Technologies Corp	06/06/08	1,016,112	921,750		(94,362)
15,000	Zimmer Hldgs Inc	11/15/07	1,004,657	788,550	(216,107)	
5,000	Zimmer Hldgs Inc	01/22/08	332,327	262,850	(69,477)	
	<b>Total Equities-FMCO</b>		<b>29,578,082</b>	<b>35,230,719</b>	<b>(9,316)</b>	<b>5,661,953</b>
	<b>Banc America Securities</b>		<b>2,017,161</b>	<b>2,917,880</b>		<b>900,719</b>
	<b>TOTAL EQUITIES</b>		<b>\$ 31,595,243</b>	<b>\$ 38,148,599</b>	<b>\$ (9,316)</b>	<b>\$ 6,562,672</b>

<b>ROBERT M. BEREN FOUNDATION, INC.</b>	<b>48-0990309</b>
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No of Shares	Description	Date Bought or Sold	Cost Basis	Market Value	Unrealized Gain/Loss	
					Short Term	Long Term
<b>INVESTMENTS - OTHER</b>						
Hedge Fund	Ascot Partners LP		28,876	0		(28,876)
Hedge Fund	Gift Certificates com		0	0		0
Hedge Fund	Gotham Partners International		141,452	7,596		(133,856)
<b>TOTAL INVESTMENTS - OTHER</b>			<b>170,328</b>	<b>7,596</b>	<b>0</b>	<b>(162,732)</b>