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

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 **JUN 1, 2008**, and ending **MAY 31, 2009**

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

Use the IRS label. Otherwise, print or type. See Specific Instructions.	Name of foundation EDUCATIONAL SUPPORT FOUNDATION INC.	A Employer identification number 13-6159760
	Number and street (or P O box number if mail is not delivered to street address) Room/suite 800 WEST END AVE	B Telephone number 212-866-6008
	City or town, state, and ZIP code NEW YORK, NY 10025	C If exemption application is pending check here <input type="checkbox"/>
H Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation	J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____	D 1 Foreign organizations, check here <input type="checkbox"/> 2 Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 18,564,296. (Part I, column (d) must be on cash basis.)		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>

Part I Analysis of Revenue and Expenses <small>(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a))</small>		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received	210,000.		N/A	
	2 Check <input type="checkbox"/> if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	2,403.	2,403.		STATEMENT 1
	4 Dividends and interest from securities	1,009,455.	1,009,455.		STATEMENT 2
	5a Gross rents	106,844.	106,844.		STATEMENT 3
	b Net rental income or (loss) 47,233.				STATEMENT 4
	6a Net gain or (loss) from sale of assets not on line 10	583,346.			
	b Gross sales price for all assets on line 6a 6,098,253.				
	7 Capital gain net income (from Part IV, line 2)		583,346.		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
b Less Cost of goods sold					
c Gross profit or (loss)					
11 Other income	563,574.	563,574.		STATEMENT 5	
12 Total Add lines 1 through 11	2,475,622.	2,265,622.			
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	0.	0.		0.
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees STMT 6	1,605.	1,605.		0.
	b Accounting fees				
	c Other professional fees				
	17 Interest	3,612.	3,612.		0.
	18 Taxes STMT 7	61,447.	0.		0.
	19 Depreciation and depletion	900.	900.		
	20 Occupancy				
21 Travel, conferences, and meetings					
22 Printing and publications					
23 Other expenses STMT 8	58,213.	57,653.		560.	
24 Total operating and administrative expenses. Add lines 13 through 23	125,777.	63,770.		560.	
25 Contributions, gifts, grants paid	946,517.			946,517.	
26 Total expenses and disbursements Add lines 24 and 25	1,072,294.	63,770.		947,077.	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	1,403,328.				
b Net investment income (if negative, enter -0-)		2,201,852.			
c Adjusted net income (if negative, enter -0-)			N/A		

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Form **990-PF** (2008)

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Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only			
		Beginning of year	End of year		
		(a) Book Value	(b) Book Value	(c) Fair Market Value	
Assets	1	Cash - non-interest-bearing	259,014.	96,048.	96,048.
	2	Savings and temporary cash investments	40,515.	17.	17.
	3	Accounts receivable ▶			
		Less: allowance for doubtful accounts ▶			
	4	Pledges receivable ▶			
		Less: allowance for doubtful accounts ▶			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons			
	7	Other notes and loans receivable ▶ 4,425,000.			
		Less: allowance for doubtful accounts ▶	10,000.	4,425,000.	4,425,000.
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10a	Investments - U.S. and state government obligations STMT 10	999,805.	25,435.	19,079.
	b	Investments - corporate stock			
	c	Investments - corporate bonds			
11	Investments - land, buildings, and equipment basis ▶ 24,763.				
	Less accumulated depreciation STMT 11 ▶ 8,477.	17,186.	16,286.	16,286.	
12	Investments - mortgage loans STMT 12	2,722,524.	2,713,392.	2,713,392.	
13	Investments - other STMT 13	14,474,320.	12,647,976.	11,294,474.	
14	Land, buildings, and equipment: basis ▶				
	Less accumulated depreciation ▶				
15	Other assets (describe ▶)				
16	Total assets (to be completed by all filers)	18,523,364.	19,924,154.	18,564,296.	
Liabilities	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable			
	22	Other liabilities (describe ▶ STATEMENT 14)	349,896.	347,358.	
23	Total liabilities (add lines 17 through 22)	349,896.	347,358.		
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ <input type="checkbox"/>				
	and complete lines 24 through 26 and lines 30 and 31.				
	24	Unrestricted			
	25	Temporarily restricted			
	26	Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ <input checked="" type="checkbox"/>				
	and complete lines 27 through 31.				
	27	Capital stock, trust principal, or current funds	0.	0.	
28	Paid-in or capital surplus, or land, bldg., and equipment fund	0.	0.		
29	Retained earnings, accumulated income, endowment, or other funds	18,173,468.	19,576,796.		
30	Total net assets or fund balances	18,173,468.	19,576,796.		
31	Total liabilities and net assets/fund balances	18,523,364.	19,924,154.		

Part III Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year - Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	18,173,468.
2	Enter amount from Part I, line 27a	2	1,403,328.
3	Other increases not included in line 2 (itemize) ▶	3	0.
4	Add lines 1, 2, and 3	4	19,576,796.
5	Decreases not included in line 2 (itemize) ▶	5	0.
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	19,576,796.

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)		(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a				
b SEE ATTACHED STATEMENT				
c				
d				
e				
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)	
a				
b				
c				
d				
e	6,098,253.	6,120,725.	583,346.	
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69				
(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))	
a				
b				
c				
d				
e			583,346.	
2 Capital gain net income or (net capital loss)		{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7		2 583,346.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). If (loss), enter -0- in Part I, line 8		}		3 N/A

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 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	353,118.	16,989,444.	.020785
2006	266,634.	16,024,056.	.016640
2005	286,523.	15,147,840.	.018915
2004	773,045.	14,014,381.	.055161
2003	233,120.	12,483,493.	.018674
2 Total of line 1, column (d)			2 .130175
3 Average distribution ratio for the 5-year base period - divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years			3 .026035
4 Enter the net value of noncharitable-use assets for 2008 from Part X, line 5			4 17,503,774.
5 Multiply line 4 by line 3			5 455,711.
6 Enter 1% of net investment income (1% of Part I, line 27b)			6 22,019.
7 Add lines 5 and 6			7 477,730.
8 Enter qualifying distributions from Part XII, line 4			8 947,077.

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

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

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	22,019.
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b)		
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	2	0.
3 Add lines 1 and 2	3	22,019.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4	0.
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	5	22,019.
6 Credits/Payments:		
a 2008 estimated tax payments and 2007 overpayment credited to 2008	6a	55,751.
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	55,751.
8 Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8	
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	33,732.
11 Enter the amount of line 10 to be: Credited to 2009 estimated tax <input checked="" type="checkbox"/> 33,732. Refunded <input type="checkbox"/>	11	0.

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for definition)? If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.		X
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. <input checked="" type="checkbox"/> \$ 0. (2) On foundation managers. <input checked="" type="checkbox"/> \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. <input checked="" type="checkbox"/> \$ 0.		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?	N/A	
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T.		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XV.	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) <input checked="" type="checkbox"/> NY		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2008 or the taxable year beginning in 2008 (see instructions for Part XIV)? If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	X	

STMT 15

Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)			X
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?			X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ▶ <u>N/A</u>	X		
14	The books are in care of ▶ <u>LEON SCHARF</u> Telephone no. ▶ <u>212-866-6008</u> Located at ▶ <u>800 WEST END AVENUE, NEW YORK, NY</u> ZIP+4 ▶ <u>10025</u>			
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 ▶ <u>15</u> <u>N/A</u>			

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 <u>N/A</u> ▶ <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 ▶ _____ , _____ , _____ , _____		
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions.) <u>N/A</u>	2b	
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ▶ _____ , _____ , _____ , _____		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b If "Yes," did it have excess business holdings in 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.) <u>N/A</u>	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 propaganda, or otherwise attempt to influence legislation (section 4945(e))? Yes No

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

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

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

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

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

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). N/A

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

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

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

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

1 List all officers, directors, trustees, foundation managers and their compensation.

(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
LEON & IRENE SCHARF 800 WEST END AVENUE NEW YORK, NY 10025	MANAGERS 0.00	0.	0.	0.

2 Compensation of five highest-paid employees (other than those included on line 1). 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 0

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

3 Five highest-paid independent contractors for professional services. If none, enter "NONE."

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		

Total number of others receiving over \$50,000 for professional services ▶ 0

Part IX-A Summary of Direct Charitable Activities

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

Part IX-B Summary of Program-Related Investments

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

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

1. Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities	1a 10,394,027.
b	Average of monthly cash balances	1b 414,594.
c	Fair market value of all other assets	1c 6,961,708.
d	Total (add lines 1a, b, and c)	1d 17,770,329.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e 0.
2	Acquisition indebtedness applicable to line 1 assets	2 0.
3	Subtract line 2 from line 1d	3 17,770,329.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4 266,555.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5 17,503,774.
6	Minimum investment return. Enter 5% of line 5	6 875,189.

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

1	Minimum investment return from Part X, line 6	1 875,189.
2a	Tax on investment income for 2008 from Part VI, line 5	2a 22,019.
2b	Income tax for 2008. (This does not include the tax from Part VI.)	2b
c	Add lines 2a and 2b	2c 22,019.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3 853,170.
4	Recoveries of amounts treated as qualifying distributions	4 0.
5	Add lines 3 and 4	5 853,170.
6	Deduction from distributable amount (see instructions)	6 0.
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7 853,170.

Part XII Qualifying Distributions (see instructions)

1. Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
a	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	1a 947,077.
b	Program-related investments - total from Part IX-B	1b 0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2
3. Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a
b	Cash distribution test (attach the required schedule)	3b
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4 947,077.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b	5 22,019.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6 925,058.

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

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2007	(c) 2007	(d) 2008
1 Distributable amount for 2008 from Part XI, line 7				853,170.
2 Undistributed income, if any, as of the end of 2007				
a Enter amount for 2007 only			0.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2008:				
a From 2003				
b From 2004	115,652.			
c From 2005				
d From 2006				
e From 2007				
f Total of lines 3a through e	115,652.			
4 Qualifying distributions for 2008 from Part XII, line 4: ▶ \$	947,077.			
a Applied to 2007, but not more than line 2a			0.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2008 distributable amount				853,170.
e Remaining amount distributed out of corpus	93,907.			
5 Excess distributions carryover applied to 2008 (If an amount appears in column (d), the same amount must be shown in column (a))	0.			0.
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	209,559.			
b Prior years' undistributed income. Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b. Taxable amount - see instructions		0.		
e Undistributed income for 2007. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2008. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2009				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)	0.			
8 Excess distributions carryover from 2003 not applied on line 5 or line 7	0.			
9 Excess distributions carryover to 2009. Subtract lines 7 and 8 from line 6a	209,559.			
10 Analysis of line 9:				
a Excess from 2004	115,652.			
b Excess from 2005				
c Excess from 2006				
d Excess from 2007				
e Excess from 2008	93,907.			

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

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

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

LEON & IRENE SCHARF

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.

NONE

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

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

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

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

- c** Any submission deadlines:

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

Part XV Supplementary Information (continued)				
3 Grants and Contributions Paid During the Year or Approved for Future Payment				
Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
SEE ATTACHED SCHEDULE			ADVANCEMENT OF EDUCATION AND ASSISTANCE TO NEEDY	
Total			▶ 3a	946,517.
b Approved for future payment				
NONE				
Total			▶ 3b	0.

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.

Table with 5 main columns: (a) Business code, (b) Amount, (c) Exclusion code, (d) Amount, (e) Related or exempt function income. Rows include: 1 Program service revenue; 2 Membership dues and assessments; 3 Interest on savings and temporary cash investments; 4 Dividends and interest from securities; 5 Net rental income or (loss) from real estate; 6 Net rental income or (loss) from personal property; 7 Other investment income; 8 Gain or (loss) from sales of assets other than inventory; 9 Net income or (loss) from special events; 10 Gross profit or (loss) from sales of inventory; 11 Other revenue; 12 Subtotal; 13 Total.

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

Table with 2 columns: 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).

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... 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.

Table with columns Yes and No. Rows 1a(1), 1a(2), 1b(1), 1b(2), 1b(3), 1b(4), 1b(5), 1b(6), 1c. All 'No' boxes are checked with an 'X'.

Table with 4 columns: (a) Line no, (b) Amount involved, (c) Name of noncharitable exempt organization, (d) Description of transfers, transactions, and sharing arrangements. Row 1 contains 'N/A'.

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 [X] No

b If "Yes," complete the following schedule.

Table with 3 columns: (a) Name of organization, (b) Type of organization, (c) Description of relationship. Row 1 contains 'N/A'.

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 and identification section. Includes fields for Signature of officer or trustee, Date, Title, Preparer's signature, Date, Check if self-employed, Preparer's identifying number, Firm's name (or yours if self-employed), address, and ZIP code, EIN, and Phone no.

Schedule B

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

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, 990-EZ, and 990-PF.

OMB No 1545-0047

2008

Name of the organization

Employer identification number

EDUCATIONAL SUPPORT FOUNDATION INC.

13-6159760

Organization type (check one).

Filers of:

Section:

Form 990 or 990-EZ

501(c)() (enter number) organization

4947(a)(1) nonexempt charitable trust not treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**. (Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.)

General Rule

For organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II

Special Rules

For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33 1/3% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on Form 990, Part VIII, line 1h or 2% of the amount on Form 990-EZ, line 1. Complete Parts I and II

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. (If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year.) ▶ \$ _____

Caution. Organizations that are not covered by the General Rule and/or the Special Rules do not file Schedule B (Form 990, 990-EZ, or 990-PF), but they **must** answer "No" on Part IV, line 2 of their Form 990, or check the box in the heading of their Form 990-EZ, or on line 2 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF)

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990. These instructions will be issued separately.

Schedule B (Form 990, 990-EZ, or 990-PF) (2008)

Name of organization EDUCATIONAL SUPPORT FOUNDATION INC.	Employer identification number 13-6159760
--	---

Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	WEINREB MANAGEMENT <hr/> 276 RIVERSIDE DRIVE <hr/> NEW YORK, NY 10025	\$ 155,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
2	WILLY BEER <hr/> 1200 EAST 8TH STREET <hr/> BROOKLYN, NY 11230	\$ 55,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
	<hr/> <hr/> <hr/> <hr/>	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
	<hr/> <hr/> <hr/> <hr/>	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
	<hr/> <hr/> <hr/> <hr/>	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
	<hr/> <hr/> <hr/> <hr/>	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)

EDUCATIONAL SUPPORT FOUNDATION INC.

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold, e.g., real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.	(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a SEC 1231 GAIN-IRENE SCHARF MGT	D		
b K-1 IRENE SCHARF MGT	D		
c INSTALLMENT SALE - SCHEDULE	P		
d SEC 1231 GAIN-325 RIVERSIDE			
e UBS - SEE SCHEDULE	P		
f UBS - SEE SCHEDULE	P		
g GMAC 4.1% 3/15/09	P		
h			
i			
j			
k			
l			
m			
n			
o			

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a			230,616.
b			857.
c 9,132.		6,595.	2,537.
d			374,345.
e 5,043,244.		5,125,584.	<82,340.>
f 1,008,877.		956,663.	52,214.
g 37,000.		31,883.	5,117.
h			
i			
j			
k			
l			
m			
n			
o			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Losses (from col. (h)) Gains (excess of col. (h) gain over col. (k), but not less than "-0-")
(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	
a			230,616.
b			857.
c			2,537.
d			374,345.
e			<82,340.>
f			52,214.
g			5,117.
h			
i			
j			
k			
l			
m			
n			
o			

2 Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 If (loss), enter "-0-" in Part I, line 7 }	2	583,346.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). If (loss), enter "-0-" in Part I, line 8	3	N/A

EDUCATIONAL SUPPORT FOUNDATION
INVESTMENTS 2008
LT S/T GAIN

DATE ACQUIRED		PURCHASE	PRICE	DATE SOLD	SALE PRICE	GAIN/LOSS
9/29/2008	Credit Suisse 5 375%	461705 25	92 3400	1/7/2009	470489 50	8784 25
10/30/2007	FHLB Call, 5 6%, 11/14/17	999,805 25		9/29/2008	995144 75	(4,660 50)
1/2/2008	Wash Mut Inc 4 %1/15/09	240,442 75	96 1750	10/2/2008	129994 75	(110,448 00)
9/23/2005	Toyoto Mtor Credit corp Call Notes 5 60%, 11/21/10	1,000,000 00	100 0000	11/20/2008	1,000,000 00	-
5/16/2006	Unite Cmty bk 533% 11/24/08	97,000 00	100 0000	11/24/2008	97,000 00	-
9/29/2008	Deutsche Bank 6 %	486630 25	92 340	1/8/2009	512,994 75	26,364 50
10/22/2008	Chevy Chase 3 65% 10/22/09	200,000 00	100 0000	1/6/2009	200700 00	700 00
11/12/2008	Goldman Sachs Gr Inc 3 65%, 11/12/09	200,000 00	100 0000	1/6/2009	200700 00	700 00
12/10/2008	Fist Bank 2 75%, 12/10/09	240,000 00	100 0000	1/6/2009	239520 00	(480 00)
12/10/2008	Hanmi Bank Ca 2 85% 12/10/09	240,000 00	100 0000	1/6/2009	239520 00	(480 00)
12/10/2008	Discover Bk, 2 65%, 12/10/09	240,000 00	100 0000	1/6/2009	239160 00	(840 00)
12/11/2008	GE Money Bank 2 75%, 12/11/09	240,000 00	100 0000	1/6/2009	239460 00	(540 00)
12/19/2008	Merrick Bk, 2 5%, 12/18/09	240,000 00	100 0000	1/6/2009	239040 00	(960 00)
12/17/2008	Colonial Bank 2 7%, 12/17/09	240,000 00	100 0000	1/6/2009	239520 00	(480 00)
Total	Short Term Investments	5,125,583.50			5,043,243.75	(82,339.75)
9/23/2005	Ford Mtr Credit co. 5.8%, 1/12/09 - LONG TERM	956,663.25	93.7900	1/6/2009	1,008,876.75	52,213.50
GRAND TOTAL		6,082,246.75			6,052,120.50	(30,126.25)

FORM 990-PF INTEREST ON SAVINGS AND TEMPORARY CASH INVESTMENTS STATEMENT 1

SOURCE	AMOUNT
JP MORGAN CHASE	2,403.
TOTAL TO FORM 990-PF, PART I, LINE 3, COLUMN A	2,403.

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 2

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	COLUMN (A) AMOUNT
GNMA	1,180.	0.	1,180.
JANNEY MONTGOMERY SCOTT	43,704.	0.	43,704.
JPMORGAN CHASE	125,150.	0.	125,150.
SMITH BARNEY	21.	0.	21.
UBS	839,400.	0.	839,400.
TOTAL TO FM 990-PF, PART I, LN 4	1,009,455.	0.	1,009,455.

FORM 990-PF RENTAL INCOME STATEMENT 3

KIND AND LOCATION OF PROPERTY	ACTIVITY NUMBER	GROSS RENTAL INCOME
RESIDENTIAL, NEW YORK, NY	3	31,825.
RESIDENTIAL, NEW YORK K-1	4	24,925.
RESIDENTIAL, 325 RIVERSIDE, NY	5	<47,735.>
RESIDENTIAL INSTITUTIONAL 1-K-1	6	97,829.
TOTAL TO FORM 990-PF, PART I, LINE 5A		106,844.

FORM 990-PF RENTAL EXPENSES STATEMENT 4

DESCRIPTION	ACTIVITY NUMBER	AMOUNT	TOTAL
DEPRECIATION		900.	
CO-OP MAINTENANCE		54,084.	
REPAIRS		300.	
INSURANCE		1,297.	
LEGAL		1,605.	
FILING FEES		1,425.	
- SUBTOTAL -	3		59,611.
TOTAL RENTAL EXPENSES			59,611.
NET RENTAL INCOME TO FORM 990-PF, PART I, LINE 5B			47,233.

FORM 990-PF OTHER INCOME STATEMENT 5

DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
MORTGAGE INTEREST - LHF ASSOCIATES	156,535.	156,535.	
MORTGAGE INTEREST - INDIVIDUALS	18,612.	18,612.	
MORT INC - IRENE SCHARF MTG	70.	70.	
INTEREST INCOME - MHLIC MTGE	200,000.	200,000.	
INTEREST INCOME-325 RIVERSIDE	1,107.	1,107.	
INSTITUTIONAL LEASING -INT	108.	108.	
INTEREST INC MSS INVEST	83,332.	83,332.	
INTEREST INC - DENSCO CORP	103,810.	103,810.	
TOTAL TO FORM 990-PF, PART I, LINE 11	563,574.	563,574.	

FORM 990-PF LEGAL FEES STATEMENT 6

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
LEGAL	1,605.	1,605.		0.
TO FM 990-PF, PG 1, LN 16A	1,605.	1,605.		0.

FORM 990-PF	TAXES			STATEMENT 7
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
FEDERAL INCOME TAX	61,447.	0.		0.
TO FORM 990-PF, PG 1, LN 18	61,447.	0.		0.

FORM 990-PF	OTHER EXPENSES			STATEMENT 8
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
BANK CHARGE	501.	0.		501.
ADVERTISING	59.	0.		59.
INVESTMENT EXPENSE	547.	547.		0.
CO-OP MAINTENANCE	54,084.	54,084.		0.
REPAIRS	300.	300.		0.
INSURANCE	1,297.	1,297.		0.
FILING FEES	1,425.	1,425.		0.
TO FORM 990-PF, PG 1, LN 23	58,213.	57,653.		560.

FOOTNOTES

STATEMENT 9

PART IV

REALIZED GAIN ON INSTALLMENT SALE

PROPERTY ACQUIRED BY DONATION

5/90

PROPERTY SOLD 4/1/93

GROSS PROFIT % 27.78345

PRINCIPAL PAYMENTS COLLECTED IN

FISCAL YEAR

REALIZED GAIN

9,132.

2,537.

FORM 990-PF U.S. AND STATE/CITY GOVERNMENT OBLIGATIONS STATEMENT 10

DESCRIPTION	U.S. GOV'T	OTHER GOV'T	BOOK VALUE	FAIR MARKET VALUE
US GOVERNMENT SECURITIES	X		25,435.	19,079.
TOTAL U.S. GOVERNMENT OBLIGATIONS			25,435.	19,079.
TOTAL STATE AND MUNICIPAL GOVERNMENT OBLIGATIONS				
TOTAL TO FORM 990-PF, PART II, LINE 10A			25,435.	19,079.

FORM 990-PF DEPRECIATION OF ASSETS HELD FOR INVESTMENT STATEMENT 11

DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE
COOP APTS, 890 WEST END AVE, NY, NY	24,763.	8,477.	16,286.
TOTAL TO FM 990-PF, PART II, LN 11	24,763.	8,477.	16,286.

FORM 990-PF MORTGAGE LOANS STATEMENT 12

DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
MORTGAGES REC	2,713,392.	2,713,392.
TOTAL TO FORM 990-PF, PART II, LINE 12	2,713,392.	2,713,392.

FORM 990-PF OTHER INVESTMENTS STATEMENT 13

DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
PARTNERSHIP INTERESTS	COST	1,007,558.	1,800,000.
OTHER SECURITIES	FMV	11,640,418.	9,494,474.
TOTAL TO FORM 990-PF, PART II, LINE 13		12,647,976.	11,294,474.

• If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** and check this box

Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

• If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1)

Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).		
Type or print File by the extended due date for filing the return See instructions	Name of Exempt Organization EDUCATIONAL SUPPORT FOUNDATION INC.	Employer identification number 13-6159760
	Number, street, and room or suite no. If a P O box, see instructions 800 WEST END AVE	For IRS use only
	City, town or post office, state, and ZIP code For a foreign address, see instructions NEW YORK, NY 10025	

Check type of return to be filed (File a separate application for each return)

- Form 990
 Form 990-EZ
 Form 990-T (sec 401(a) or 408(a) trust)
 Form 1041-A
 Form 5227
 Form 8870
 Form 990-BL
 Form 990-PF
 Form 990-T (trust other than above)
 Form 4720
 Form 6069

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

LEON SCHARF

• The books are in the care of **800 WEST END AVENUE - NEW YORK, NY 10025**
 Telephone No **212-866-6008** FAX No

• If the organization does not have an office or place of business in the United States, check this box
 • If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the whole group, check this box If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for

4 I request an additional 3-month extension of time until APRIL 15, 2010
 5 For calendar year _____, or other tax year beginning JUN 1, 2008, and ending MAY 31, 2009
 6 If this tax year is for less than 12 months, check reason Initial return Final return Change in accounting period
 7 State in detail why you need the extension
UNABLE TO DETERMINE TAXABLE INCOME DUE TO MISSING TRANSACTIONS

8a	If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits See instructions	8a	\$	22,019.
b	If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868	8b	\$	55,751.
c	Balance Due. Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions	8c	\$	0.

Signature and Verification

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

Signature Title Date

600 Contribution Pd

6/1/2008 through 5/31/2009 (Cash Basis)

4/1/2010

Page 1

Date	Num	Description	Amount
EXPENSES			-946,517.26
600 Contribution Pd			-946,517.26
6/1/2008	12309	Congr Tamar Of Monsey	-1,000 00
6/2/2008	12298	CHEVRA SHAS AT TOWER 41	-100 00
6/3/2008	12300	Kedushat Zion	-5,000 00
6/4/2008	12301	Amit Women	-50 00
6/4/2008	12302	THE ALEH FOUNDATION	-25,000 00
6/12/2008	12303	Keren Ohr Chaim	-360 00
6/12/2008	12304	Yeshiva Mkor Chaim	-36 00
6/12/2008	12305	Bikur Cholim Manhattan	-25 00
6/12/2008	12306	SINAI ACADEMY	-250 00
6/16/2008	12307	Khal Chaside Bobov	-250 00
6/16/2008	11300	Sadagura Inst	-10,000 00
6/26/2008	12314	Congr Zychron Shlomo	-3,000 00
7/1/2008	12310	Congr Ohel Chbad	-500 00
7/1/2008	12311	Jersualem Open House	-200 00
7/1/2008	12312	Congr Kesser Torah	-10,000 00
7/1/2008	12313	CHESED INC	-50 00
7/15/2008	12317	Congr Kesser Torah	-20,000 00
7/17/2008	12318	HEWZES FREE BURIAL ASS'N	-100 00
7/17/2008	12319	Yeshiva Harbotzas Torah	-100 00
7/17/2008	12320	Yeshiva Karlin Stoln	-100 00
7/22/2008	12321	THE JEWISH CENTER FOR SPECIAL ED	-50 00
7/22/2008	12322	Congr Khal Brizdocoitt	-200 00
7/28/2008	12326	MESIVTA TORAH VODAATH	-360 00
7/29/2008	12327	CONG ANSHEI HORIM	-100 00
7/29/2008	12328	AMERiCAN JEWISH CONGRESS	-30 00
8/1/2008	12323	Congr Tamar Of Monsey	-1,000 00
8/1/2008	12325	CHEISHEK SHLOMO	-500 00
8/8/2008	1XTR	Mattersdorf Organization	-200,000 00
8/11/2008	12329	HATZOLO COTOKILLO	-500 00
8/26/2008	12330	BOBover Yeshiva	-250 00
8/27/2008	12331	BOBov Kollel Of Williamsburg	-500 00
8/27/2008	12332	CHInuch Jerusalem	-200 00
8/27/2008	12333	Yeshiva Of Staten Island	-50 00
8/27/2008	12334	Beis Medrash Zidicshov	-50 00
8/27/2008	12335	Belz Institutions	-50 00
8/27/2008	12336	CONG TOURAS OF MANCEY	-4,000 00
8/27/2008	12337	Jersualem Open House	-200 00
8/27/2008	12338	Keren Ohr Chaim	-360 00
8/27/2008	12339	CheisHEK SHLOMO	-500 00
8/27/2008	12340	Chasdei Shloime	-50 00
9/5/2008	12342	Congr Toldes Yehuda	-250 00
9/5/2008	12343	Congr Shaarei Zion	-500 00
9/5/2008	12344	Talmidei Bobov	-1,000 00
9/5/2008	12345	UJA	-50 00
9/5/2008	12346	Mesivta Tifereth Jerusalem	-50 00
9/5/2008	12347	Congr Benei Pinches	-50 00
9/5/2008	12348	Chasdei Shlomo	-50 00
9/5/2008	12349	Arachim	-50 00
9/5/2008	12351	Congr Ohel Chbad	-500 00

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Date	Num	Description	Amount
9/5/2008	12352	Oneg Shabbat Of West Side	-250 00
9/5/2008	12353	Yeshiva Torah Temima	-200 00
9/5/2008	12354	Chevra Kadisha	-90 00
9/18/2008	12355	Rivka Laufer Bijur Cholim	-150 00
9/18/2008	12356	Congr Zichron Joseph Desh	-75 00
9/18/2008	12357	Bikur Cholim D'satmar	-180 00
9/18/2008	12358	Congr Beis Tefila	-200 00
9/18/2008	12359	Kupat Achim	-50 00
9/18/2008	12360	BBO	-18 00
9/18/2008	12361	BNEI B'Rith	-30 00
9/18/2008	12362	Beis Medrosh Govoah Lakewood	-500 00
9/22/2008	12363	Congr Shaare Zion	-150 00
9/22/2008	12364	Congr Beth Joseph	-200 00
9/22/2008	12365	Congr Mynchas Chinuch	-500 00
9/22/2008	12366	Chesed L'Yakov	-100 00
9/22/2008	12367	Hillel	-25 00
9/22/2008	12368	Chinuch Lbanos	-100 00
9/25/2008	12369	Cheishek Shlomo	-500 00
9/25/2008	12370	Congr Tamar Of Monsey	-1,000 00
9/25/2008	12371	Jersuaem Open House	-200 00
10/2/2008	12372	Kedushat Zion	-10,000 00
10/2/2008	12373	Congr Mynchas Chinuch	-200 00
10/2/2008	12374	Congr Shaarei Zion	-2,200 00
10/2/2008	12375	Chayim V'chesed	-100 00
10/2/2008	12377	Congr Ohel Chbad	-500 00
10/6/2008	12379	Mifal Ezra	-100 00
10/6/2008	12380	Yad Leachim	-36 00
10/6/2008	12381	Us Holocaust Memorial Museum	-30 00
10/6/2008	12382	Chasdei Shlomo	-150 00
10/6/2008	12383	Congr Zychron Shlomo	-3,000 00
10/6/2008	12384	CONGR RASLOWITZ	-500 00
10/13/2008	12385	Congr Tfilo David	-33 00
10/13/2008	12386	Beis Tzadikim	-50 00
10/13/2008	12387	Tzidkas Eretz Hakodesh	-50 00
10/16/2008	12389	Keren Yardonau	-100 00
10/26/2008	12390	Congr Bnei Pinchos	-36 00
10/26/2008	12392	Congr Tamar Of Monsey	-1,000 00
10/26/2008	12393	Jersuaem Open House	-200 00
10/26/2008	12394	Yeshiva Eitz Chaim	-2,000 00
10/28/2008	12395	Congr Kesser Torah	-10,000 00
11/3/2008	12396	Congr Kesser Torah	-103,000 00
11/5/2008	12398	Yeshiva Torah Vodaat	-250 00
11/13/2008	12400	Congr Tzdoko Vochedes	-100 00
11/25/2008	12402	Mirer Yeshiva	-300 00
11/25/2008	12403	Congr Bnei Matsiyahu	-150 00
11/25/2008	12404	Congr Tamar	-1,000 00
11/25/2008	12405	Jersuaem Open House	-200 00
11/25/2008	12406	Congr Mosdos Toldos Aharon	-50,000 00
11/26/2008	12408	Mosdos Kedushat Zion	-50 00
12/2/2008	12412	Chicago Community Kollel	-100 00
12/3/2008	12413	Congr Shomrei Emunim	-150 00
12/3/2008	12414	Bayit Lepletot	-1,200 00

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Date	Num	Description	Amount
12/10/2008	12409	Bikur Cholim Manhattan	-180 00
12/10/2008	12410	Yeshiva M'kor Chaim	-150 00
12/10/2008	12411	Bobover Yeshiva	-50,000 00
12/15/2008	12416	Nash Kestenbaum Bikur Cholim	-25 00
12/15/2008	12417	The Hebrew Free Burid Ass	-100 00
12/18/2008	12418	Congr Knesset Mordchai	-100 00
12/18/2008	12419	Congr Zychron Shlomo	-10,000 00
12/23/2008	12420	Tzhdoko Vochesed	-100 00
12/28/2008	12426	Cong Ohel Chabad	-500 00
12/28/2008	12427	Congr Tamar Of Monsey	-1,000 00
12/28/2008	12428	Jersuaem Open House	-200 00
12/28/2008	12434	Catv	-50 00
1/2/2009	12421	Agudath Israel Of America	-1,000 00
1/2/2009	12422	Congr Sdei Yaakov Squar	-180 00
1/2/2009	12423	Kollel Avreichim Bobov	-1,000 00
1/2/2009	12424	Yeshiva Chasan Sofer	-10,000 00
1/2/2009	12425	Mesivta Chaim Berlin	-360 00
1/2/2009	12429	Kedushat Zion	-10,000 00
1/2/2009	12430	Beis Yacov High School	-2,000 00
1/2/2009	12431	Yeshiva Derech Chaim	-400 00
1/2/2009	12433	Congr Kesser Torah	-10,000 00
1/2/2009	12435	Yeshiva Meor Hatalmud	-100 00
1/2/2009	12437	Congr Bnei Pinchus	-50 00
1/2/2009	12439	Yeshiva SRH	-180 00
1/3/2009	12436	Yeshiva Heichl Moshe	-150 00
1/9/2009	12441	Chesed L'yisroel	-36 00
1/9/2009	12442	Congr Bnei Pinchos	-36 00
1/9/2009	12443	Yeshiva Ketana Of Manhattan	-750 00
1/12/2009	12445	Congr BMZ	-250 00
1/16/2009	12446	Bobover Yeshiva Bnei Zion	-5,000 00
1/22/2009	12447	Netzach Israel	-100 00
1/22/2009	12448	Bobover Yeshiva Bnei Zion	-1,000 00
1/26/2009	12449	Orthodox Union	-18 00
1/26/2009	12450	Isei Yisroel	-100 00
1/26/2009	12451	Congr Tamar Of Monsey	-1,000 00
1/26/2009	12452	Mosdos Kedushat Zion	-10,000 00
1/26/2009	12453	Jersuaem Open House	-200 00
1/26/2009	12454	Tshechnov Institutions	-50 00
1/26/2009	12455	Yeshiva gedola Of Miami	-100 00
2/2/2009	12432	Congr Mosdos Sadagura	-10,000 00
2/2/2009	12456	Congr Chevra shas	-110 00
2/6/2009	1DEP	Yeshiva	25,000 00
2/9/2009	12460	Congr Magen Israel	-72 00
2/10/2009	12461	Persha Elias Bikur Cholim	-250 00
2/10/2009	12462	Ptach	-250 00
2/10/2009	12463	Belz Institutions	-50 00
2/10/2009	12464	Congr Bnei Pinchos	-50 00
2/10/2009	12465	Keren Chasanim	-100 00
2/10/2009	12466	Congr Bnei Pinchos	-50 00
2/10/2009	12467	Congr Eitz Chaim Of Bobov	-5,000 00
2/11/2009	12468	Cong Vaedaber David	-200 00
2/17/2009	12470	BEER Hagolah Institutes	-250 00

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Date	Num	Description	Amount
2/17/2009	12471	CHAYim V'chesed	-200 00
2/18/2009	12472	Congr Ohel Chabad Iubavitch	-500 00
2/18/2009	12481	Congr Bnei Pinchos	-50 00
2/22/2009	12482	N'shei Mateh Efraim	-50 00
3/1/2009	12473	Congr Tamar Of Monsey	-1,000 00
3/1/2009	12474	890 West End Avenu Owners	-4,439 63
3/1/2009	12475	Bobover Yeshiva	-25,000 00
3/1/2009	12476	Khal Zichron Yosef Deish	-100 00
3/1/2009	12480	JERSuaLEM Open House	-200 00
3/2/2009	12477	Congr Even Salomo	-50 00
3/2/2009	12478	CONGR TOLDOS Yehuda	-150 00
3/5/2009	12479	Manhattan High School For Girls	-500 00
3/16/2009	12483	Congr Kesser Torah	-10 000 00
3/16/2009	12484	Kollel Of The West Side	-1,000 00
3/20/2009	12485	Congr Shaarei Zion	-500 00
3/20/2009	12486	Congr Chesed Inc	-12,000 00
3/20/2009	12487	Yeskiva Yeshuas Yoseph	-18 00
3/20/2009	12488	Congr Kav Chaim	-20 00
3/26/2009	1TXFR	Mattersdorf Organization	-200,000 00
3/29/2009	12495	Chesed L'Yakov	-100 00
3/29/2009	12496	Congr Mynchas Chinuch	-100 00
4/1/2009	12490	Ichud Mosdos Bobob	-3,000 00
4/1/2009	12491	Congr Tamar Of Monsey	-1,000 00
4/1/2009	12492	JersuaLEM Open House	-200 00
4/1/2009	12493	Rabbi Jacob Joseph School	-50 00
4/1/2009	12494	Kupat Achim	-50 00
4/20/2009	12497	Congr Toldos Yehuda	-360 00
4/20/2009	12498	Hebrew Free Burial Ass	-100 00
4/20/2009	12499	Congr Bnei Pinchos	-36 00
4/23/2009	12500	Bnos Zion	-20,000 00
5/1/2009	12501	Congr Ohel Chbad	-500 00
5/1/2009	12502	JersuaLEM Open House	-200 00
5/1/2009	12503	Congr Tamar Of Monsey	-1,000 00
5/1/2009	12504	Kedushat Zion	-10,050 00
5/1/2009	12505	Bobover Bikur Cholim	-50 00
5/1/2009	12506	890 West End Avenu Owners	-4,439 63
5/1/2009	12508	Nesh Kestenbaum Bikur Chelim	-250 00
5/1/2009	12509	Mosdos Veretzky	-72 00
5/4/2009	12511	Congr Tora Temina	-50 00
5/5/2009	12512	Tora Research	-1,200 00
5/5/2009	12513	Amer Friends Of Kol Tora	-250 00
5/6/2009	12515	Congr Bnei Pinchos	-50 00
5/7/2009	12516	Congr Toldos Aharon	-50,000 00
5/14/2009	12519	Hillel	-25 00
5/14/2009	12520	Congr Chasdei Shlomo	-36 00
5/14/2009	12522	Congr Machlas Shai	-100 00
5/20/2009	12517	Shalom Torah Centers	-150 00
5/22/2009	12524	Congr Kesser Tora	-10,000 00
5/22/2009	12525	Bobover Yeshiva	-300 00
5/22/2009	12526	Congr Beis Avrohom	-100 00
5/22/2009	12527	Kollel Of West Side	-200 00

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Date	Num	Description	Amount
		OVERALL TOTAL	-946,517.26