



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



# Short Form Return of Organization Exempt From Income Tax

2008

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code  
(except black lung benefit trust or private foundation)  
▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 at the end of the year may use this form.  
▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

**A For the 2008 calendar year, or tax year beginning** 07/01, 2008, and ending 06/30/2009

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>Please use IRS label or print or type. See Specific Instructions.</b>	<b>C Name of organization</b> <u>ESF</u> Number and street (or P O box, if mail is not delivered to street address) Room/suite <u>22 WEST GAY STREET</u> City or town, state or country, and ZIP + 4 <u>COLUMBUS, OH 43215-2879</u>	<b>D Employer identification number</b> <u>31-6625930</u> <b>E Telephone number</b> <u>(614) 464-0900</u> <b>F Group Exemption Number</b> . . . ▶
--	--	--	---

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

**G Accounting method**  Cash  Accrual  
Other (specify) ▶

**H Check**  if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

**I Website:** ▶

**J Organization type** (check only one) -  501(c) ( 3 ) ◀ (insert no)  4947(a)(1) or  527

**K Check**  if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

**L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts.** If \$1,000,000 or more, file Form 990 instead of Form 990-EZ . . . ▶ \$ -41,895.

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I)**

	<b>1</b> Contributions, gifts, grants, and similar amounts received . . . . .	<b>1</b>	
	<b>2</b> Program service revenue including government fees and contracts . . . . .	<b>2</b>	
	<b>3</b> Membership dues and assessments . . . . .	<b>3</b>	
	<b>4</b> Investment income . . . . . STMT 1	<b>4</b>	-41,895.
Revenue	<b>5 a</b> Gross amount from sale of assets other than inventory . . . . . <b>5a</b>		
	<b>b</b> Less cost or other basis and sales expenses . . . . . <b>5b</b>		
	<b>c</b> Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach schedule) . . . . . <b>5c</b>		
	<b>6</b> Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here . . . ▶ <input type="checkbox"/>		
Revenue	<b>a</b> Gross revenue (not including \$ _____ of contributions reported on line 1) . . . . . <b>6a</b>		
	<b>b</b> Less direct expenses other than fundraising expenses . . . . . <b>6b</b>		
	<b>c</b> Net income or (loss) from special events and activities (Subtract line 6b from line 6a) . . . . . <b>6c</b>		
	<b>7 a</b> Gross sales of inventory, less returns and allowances . . . . . <b>7a</b>		
	<b>b</b> Less cost of goods sold . . . . . <b>7b</b>		
	<b>c</b> Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) . . . . . <b>7c</b>		
	<b>8</b> Other revenue (describe ▶ _____) <b>8</b>		
	<b>9</b> Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 . . . . . <b>9</b>		-41,895.
	<b>10</b> Grants and similar amounts paid (attach schedule) <b>10</b>		
	<b>11</b> Benefits paid for members <b>11</b>		
Expenses	<b>12</b> Salaries, other compensation, and employee benefits . . . . . <b>12</b>		NONE
	<b>13</b> Professional fees and other payments to independent contractors . . . . . <b>13</b>		
	<b>14</b> Occupancy, rent, utilities, and maintenance . . . . . <b>14</b>		
	<b>15</b> Printing, publications, postage, and shipping . . . . . <b>15</b>		
	<b>16</b> Other expenses (describe ▶ _____ STMT 2) . . . . . <b>16</b>		2,521.
	<b>17</b> Total expenses. Add lines 10 through 16 . . . . . <b>17</b>		2,521.
Net Assets	<b>18</b> Excess or (deficit) for the year (Subtract line 17 from line 9) . . . . . <b>18</b>		-44,416.
	<b>19</b> Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return) . . . . . <b>19</b>		363,421.
	<b>20</b> Other changes in net assets or fund balances (attach explanation) . . . STMT 3 . . . . . <b>20</b>		-396.
	<b>21</b> Net assets or fund balances at end of year. Combine lines 18 through 20 . . . . . <b>21</b>		318,609.

RECEIVED

MAY 18 2009

OPEN UP

**Part II Balance Sheets.** If Total assets on line 25, column (B) are \$2,500,000 or more, file Form 990 instead of Form 990-EZ

(See the instructions for Part II)		(A) Beginning of year		(B) End of year	
<b>22</b>	Cash, savings, and investments . . . STMT 4 . . . . .	363,421.	<b>22</b>	318,609.	
<b>23</b>	Land and buildings . . . . .		<b>23</b>		
<b>24</b>	Other assets (describe ▶ _____) . . . . .		<b>24</b>		
<b>25</b>	Total assets . . . . .	363,421.	<b>25</b>	318,609.	
<b>26</b>	Total liabilities (describe ▶ _____) . . . . .		<b>26</b>		
<b>27</b>	Net assets or fund balances (line 27 of column (B) must agree with line 21) . . . . .	363,421.	<b>27</b>	318,609.	

P17



Part V Other Information (Note the statement requirements in the instructions for Part VI.)

		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity . . . . .		X
34	Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes . . . . .		X
35	If the organization had income from business activities, such as those reported on lines 2, 6a and 7a (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T		
35a	a Did the organization have unrelated business gross income of \$1,000 or more or section 6033(e) notice, reporting, and proxy tax requirements? . . . . .		X
35b	b If "Yes," has it filed a tax return on Form 990-T for this year? . . . . .		
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Schedule N . . . . .		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ <b>37a</b>		
37b	b Did the organization file Form 1120-POL for this year? . . . . .		X
38a	Did the organization borrow from or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return? . . . . .		X
38b	b If "Yes," complete Schedule L, Part II and enter the total amount involved . . . . . <b>38b</b>		
39	Section 501(c)(7) organizations Enter		
39a	a Initiation fees and capital contributions included on line 9 . . . . . <b>39a</b>		
39b	b Gross receipts, included on line 9, for public use of club facilities . . . . . <b>39b</b>		
40a	Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ▶ _____; section 4912 ▶ _____, section 4955 ▶ _____		
40b	b Section 501(c)(3) and (4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," complete Schedule L, Part I . . . . .		X
40c	c Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 . . . . . ▶ _____		
40d	d Enter amount of tax on line 40c reimbursed by the organization . . . . . ▶ _____		
40e	e All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T . . . . .		X
41	List the states with which a copy of this return is filed ▶ OH,		
42a	The books are in care of ▶ GARY PETLER Telephone no ▶ 614-464-0900 Located at ▶ 22 WEST GAY STREET COLUMBUS, OH ZIP + 4 ▶ 43215-2879		
42b	b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . . . .		X
	If "Yes," enter the name of the foreign country ▶ _____		
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
42c	c At any time during the calendar year, did the organization maintain an office outside of the US? . . . . .		X
	If "Yes," enter the name of the foreign country ▶ _____		
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here . . . . . ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year . . . . . ▶ <b>43</b>		
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .		X
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .		X

**Part VI Section 501(c)(3) organizations only.** All section 501(c)(3) organizations must answer questions 46-49 and complete the tables for lines 50 and 51.

- 46. Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I. Yes No
- 47. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II. Yes No
- 48. Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E. Yes No
- 49a. Did the organization make any transfers to an exempt non-charitable related organization? Yes No
- 49b. If "Yes," was the related organization(s) a section 527 organization? Yes No
- 50. Complete this table for the five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				
Total number of other employees paid over \$100,000 ▶	NONE			

- 51. Complete this table for the five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
NONE		
Total number of other independent contractors receiving over \$100,000 . . . . . ▶	NONE	

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

Signature of officer: *[Signature]* Date: *5/14/10*

Type or print name and title: *GARY S. PETLEN, MANAGER*

**Paid Preparer's Use Only**

Preparer's signature: *[Signature]* Date: *5-10-10* Check if self-employed:  Preparer's Identifying Number (See instructions): *P00012337*

Firm's name (or yours if self-employed), address, and ZIP + 4: *COHEN & COMPANY, LTD. OFFICES LISTED AT WWW.COHENCPA.COM, OH 44115* EIN: *34-1912961* Phone no: *800-229-1099*

May the IRS discuss this return with the preparer shown above? See instructions.  Yes  No

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

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

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

OMB No 1545-0047

**2008**

Open to Public Inspection

Name of the organization

ESF

Employer identification number

31-6625930

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

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

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**. (Attach Schedule H)
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II)
- 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II)
- 9  An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2)**. (Complete Part III)
- 10  An organization organized and operated exclusively to test for public safety See **section 509(a)(4)**. (see instructions)
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h
  - a  Type I
  - b  Type II
  - c  Type III - Functionally Integrated
  - d  Type III - Other
- e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
  - (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
  - (ii) A family member of a person described in (i) above?
  - (iii) A 35% controlled entity of a person described in (i) or (ii) above?

	Yes	No
11g(i)		X
11g(ii)		X
11g(iii)		X

h Provide the following information about the organizations the organization supports

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the US?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
SEE STATEMENT	7								
<b>Total</b>									NONE

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi) (Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Section A. Public Support

Table with 7 columns: (a) 2004, (b) 2005, (c) 2006, (d) 2007, (e) 2008, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total. Add lines 1-3; 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f); 6 Public support Subtract line 5 from line 4.

Section B. Total Support

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

Section C. Computation of Public Support Percentage

Table with 2 columns: Line number, Percentage. Rows include: 14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f)); 15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f; 16a 33 1/3% support test - 2008; 16b 33 1/3% support test - 2007; 17a 10%-facts-and-circumstances test - 2008; 17b 10%-facts-and-circumstances test - 2007; 18 Private foundation.

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

Section A. Public Support

Table with 7 columns: Calendar year (or fiscal year beginning in), (a) 2004, (b) 2005, (c) 2006, (d) 2007, (e) 2008, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total. Add lines 1-5; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 7c Add lines 7a and 7b; 8 Public support (Subtract line 7c from line 6).

Section B. Total Support

Table with 7 columns: Calendar year (or fiscal year beginning in), (a) 2004, (b) 2005, (c) 2006, (d) 2007, (e) 2008, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included in line 10b; 12 Other income Do not include gain or loss from the sale of capital assets; 13 Total support. (Add lines 9, 10c, 11, and 12); 14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.

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

Section C. Computation of Public Support Percentage

Table with 3 columns: Line number, Description, and Percentage. Row 15: Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f)). Row 16: Public support percentage from 2007 Schedule A, Part IV-A, line 27g.

Section D. Computation of Investment Income Percentage

Table with 3 columns: Line number, Description, and Percentage. Row 17: Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f)). Row 18: Investment income percentage from 2007 Schedule A, Part IV-A, line 27h.

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

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

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



FORM 990EZ, PART I - INVESTMENT INCOME  
=====

DESCRIPTION -----	AMOUNT -----
DIVIDEND INCOME	13,178.
OTHER INVESTMENTS	-55,073.
TOTAL	----- -41,895. =====

FORM 990EZ, PART I - OTHER EXPENSES  
=====

DEDUCTIONS RELATED TO PORTFOLIO INCOME	2,521.
	-----
TOTAL	2,521.
	=====

FORM 990EZ, PART I - OTHER CHANGES IN FUND BALANCES  
=====

DECREASES IN FUND BALANCES  
-----

FOREIGN TAXES PAID - FORM K-1, TECI, LP

396.

TOTAL

-----  
396.  
=====

FORM 990EZ, PART II - CASH, SAVINGS AND INVESTMENTS

DESCRIPTION	BEGINNING OF YEAR	END OF YEAR
CASH INVESTMENTS - OTHER	9,784. 353,637.	9,784. 308,825.
TOTALS	363,421.	318,609.

FORM 990EZ, PART III - ORGANIZATION'S PRIMARY EXEMPT PURPOSE  
=====

THE PURPOSE OF THE ORGANIZATION IS TO CARRY OUT AND SUPPORT CHARITABLE, EDUCATIONAL, RELIGIOUS, SCIENTIFIC, AND LITERARY PURPOSES WITHIN THE MEANINGS OF IRC SECTION 501(C)(3), AND MORE PARTICULARLY TO SUPPORT AND OPERATE FOR THE BENEFIT OF THE COLUMBUS JEWISH FEDERATION AND THE LEO YASSENOFF JEWISH COMMUNITY CENTER.

FORM 990EZ, PART IV - LIST OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT. AND OTHER ALLOWANCES
EDWIN M ELLMAN 22 WEST GAY STREET COLUMBUS, OH 43215-2879	CLASS A TR 2.	NONE	NONE	NONE
DANIEL LANDES RABBI 22 WEST GAY STREET COLUMBUS, OH 43215-2879	CLASS B TR 1.	NONE	NONE	NONE
DR TAMAR RUDAVSKY 22 WEST GAY STREET COLUMBUS, OH 43215-2879	CLASS B TR 1.	NONE	NONE	NONE
LARRY MOSES 22 WEST GAY STREET COLUMBUS, OH 43215-2879	CLASS B TR 1.	NONE	NONE	NONE
GRAND TOTALS				
		NONE	NONE	NONE

SCHEDULE A, PART I - INFORMATION ABOUT SUPPORTED ORGANIZATIONS

(I) NAME OF SUPPORTED ORGANIZATION	(II) EIN	(III) TYPE OF ORGANIZATION	(IV) YES NO	(V) YES NO	(VI) YES NO	(VII) AMOUNT OF SUPPORT
COLUMBUS JEWISH FEDERATION	31-0838745	09	X	X	X	NONE
LEO YASSENOFF JEWISH COMMUNITY CENTER	31-4379496	09	X	X	X	NONE
AMERICAN PARDES FOUNDATION, INC.	22-2594099	09		X	X	NONE
TOTAL AMOUNT OF SUPPORT						NONE

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

Department of the Treasury  
Internal Revenue Service

► File a separate application for each return.

- If you are filing for an Automatic 3-Month Extension, complete only Part I and check this box  X
- If you are filing for an Additional (Not Automatic) 3-Month Extension, complete only Part II (on page 2 of this form).  
Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

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

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

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

**Electronic Filing (e-file).** Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile) and click on e-file for Charities & Nonprofits.

Type or print  File by the due date for filing your return See Instructions.	Name of Exempt Organization <b>ESF</b>	Employer identification number <b>31-6625930</b>
	Number, street, and room or suite no. If a P.O. box, see instructions. <b>22 WEST GAY STREET</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>COLUMBUS, OH 43215-2879</b>	

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

- |  |  |                                    |
|--|--|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation)                | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL         | <input type="checkbox"/> Form 990-T (sec 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-EZ         | <input type="checkbox"/> Form 990-T (trust other than above)     | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF         | <input type="checkbox"/> Form 1041-A                             | <input type="checkbox"/> Form 8870 |

• The books are in the care of ► EDWIN M. ELLMAN

Telephone No. ► 614 464-0900 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 will cover.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 02/15, 2010, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- calendar year \_\_\_\_\_ or
- tax year beginning 07/01, 2008, and ending 06/30, 2009

2 If this tax year is for less than 12 months, check reason:  Initial return  Final return  Change in accounting period

3a 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.	3a	\$
b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit	3b	\$
c Balance Due. Subtract line 3b from line 3a. 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.	3c	\$

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

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only Part II and check this box  **X**
- 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 <b>ESF</b>	Employer identification number <b>31-6625930</b>
	Number, street, and room or suite no. If a P O box, see instructions <b>22 WEST GAY STREET</b>	For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions <b>COLUMBUS, OH 43215-2879</b>	

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

<input checked="" type="checkbox"/> Form 990	<input type="checkbox"/> Form 990-PF	<input type="checkbox"/> Form 1041-A	<input type="checkbox"/> Form 6069
<input type="checkbox"/> Form 990-BL	<input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust)	<input type="checkbox"/> Form 4720	<input type="checkbox"/> Form 8870
<input type="checkbox"/> Form 990-EZ	<input type="checkbox"/> Form 990-T (trust other than above)	<input type="checkbox"/> Form 5227	

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

- The books are in the care of  Telephone No. **614 464-0900** FAX No.
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN)  If this is for the whole group, check this box  If it is for part of the group, check this box  and attach a list with the names and EINs of all members the extension is for.

- I request an additional 3-month extension of time until **05/15/2010**
- For calendar year , or other tax year beginning **07/01/2008** and ending **06/30/2009**
- If this tax year is for less than 12 months, check reason:  Initial return  Final return  Change in accounting period
- State in detail why you need the extension **ADDITIONAL TIME IS NEEDED TO GATHER INFORMATION NECESSARY TO FILE A COMPLETE AND ACCURATE RETURN.**

8a	If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits See instructions.	\$
8b	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.	\$
8c	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.	\$

**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 Elizabeth Kozurks Title CPA Date 2-12-10  
 COHEN & COMPANY, LTD.  
 OFFICES LISTED AT  
 WWW.COHENCPA.COM, OH 44115