EXTENSION ATTACHED

Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

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

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

OMB No 1545-0052

2009

For calendar year 2009, or tax year beginning , 2009, and ending , 20

G Check all that apply: ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ Name change

Use the IRS label. Otherwise, print or type. See Specific Instructions.

Name of foundation: THE AVI CHAI FOUNDATION

Number and street (or P.O. box number if mail is not delivered to street address): 1015 PARK AVENUE

Room/suite

City or town, state, and ZIP code: NEW YORK, NY 10028

A Employer identification number: 13-3252800

B Telephone number (see page 10 of the instructions): (212) 396-8850

C If exemption application is pending, check here ▶ ☐

D 1 Foreign organizations, check here ▶ ☐

2. Foreign organizations meeting the 85% test, check here and attach computation ▶ ☐

E If private foundation status was terminated under section 507(b)(1)(A), check here ▶ ☐

F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ▶ ☐

H Check type of organization: [X] Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation

I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶ $ 627,648,284.

J Accounting method: ☐ Cash [X] Accrual ☐ Other (specify) ________ (Part I, column (d) must be on cash basis.)

Part I Analysis of Revenue and Expenses *(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see 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)
Revenue	1 Contributions, gifts, grants, etc., received (attach schedule)	18,008,950.			
	2 Check ▶ ☐ if the foundation is not required to attach Sch. B.				
	3 Interest on savings and temporary cash investments	26,263.	26,263.		
	4 Dividends and interest from securities	3,927,386.	3,927,386.		
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	18,136,132.			
	b Gross sales price for all assets on line 6a 129,606,566.				
	7 Capital gain net income (from Part IV, line 2)		792,200.		
	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) (attach schedule)				
	11 Other income (attach schedule)	9,390,232.	10,488,316.		ATCH 1
	12 Total. Add lines 1 through 11	49,488,963.	15,234,165.		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	166,152.			166,152.
	14 Other employee salaries and wages	2,196,806.			2,196,806.
	15 Pension plans, employee benefits	870,142.			536,391.
	16a Legal fees (attach schedule) ATCH 2	252,296.	0.	0.	252,296.
	b Accounting fees (attach schedule) ATCH 3	70,000.	35,000.	0.	35,000.
	c Other professional fees (attach schedule) *	334,403.	334,403.		
	17 Interest				
	18 Taxes (attach schedule) (see page 14 of the instructions) **	135,000.			
	19 Depreciation (attach schedule) and depletion	19,640.			
	20 Occupancy	39,704.			39,704.
	21 Travel, conferences, and meetings	153,059.			153,059.
	22 Printing and publications				
	23 Other expenses (attach schedule) ATCH 6	2,674,394.			1,721,447.
	24 Total operating and administrative expenses. Add lines 13 through 23	6,911,596.	369,403.	0.	5,100,855.
	25 Contributions, gifts, grants paid	33,334,885.			39,157,356.
	26 Total expenses and disbursements. Add lines 24 and 25	40,246,481.	369,403.	0.	44,258,211.
	27 Subtract line 26 from line 12:				
	a Excess of revenue over expenses and disbursements	9,242,482.			
	b Net investment income (if negative, enter -0-)		14,864,762.		
	c Adjusted net income (if negative, enter -0-)			-0-	

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Part II Balance Sheets Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.)

		Beginning of year (a) Book Value	End of year (b) Book Value	End of year (c) Fair Market Value
Assets	1 Cash - non-interest-bearing			
	2 Savings and temporary cash investments	149,467,742.	121,866,068.	121,866,068.
	3 Accounts receivable ▶			
	Less: allowance for doubtful accounts ▶			
	4 Pledges receivable ▶			
	Less: allowance for doubtful accounts ▶			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see page 16 of the instructions)			
	7 Other notes and loans receivable (attach schedule) ▶ *		34,106,754.	ATCH 7
	Less: allowance for doubtful accounts ▶	36,102,412.	34,106,754.	34,106,754.
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments - U.S. and state government obligations (attach schedule) **	40,370,070.	17,036,080.	17,036,080.
	b Investments - corporate stock (attach schedule) ATCH 9	26,523,314.	37,351,475.	37,351,475.
	c Investments - corporate bonds (attach schedule) ATCH 10	77,975,373.	93,187,954.	93,187,954.
	11 Investments - land, buildings, and equipment: basis ▶			
	Less: accumulated depreciation (attach schedule) ▶			
	12 Investments - mortgage loans			
	13 Investments - other (attach schedule) ATCH 11	255,861,985.	265,165,041.	265,165,041.
	14 Land, buildings, and equipment: basis ▶ 158,253.			ATCH 12
	Less accumulated depreciation (attach schedule) ▶ 115,662.	61,034.	42,591.	42,591.
	15 Other assets (describe ▶ ATCH 13)	577,408.	58,892,321.	58,892,321.
	16 Total assets (to be completed by all filers - see the instructions. Also, see page 1, item I)	586,939,338.	627,648,284.	627,648,284.
Liabilities	17 Accounts payable and accrued expenses	1,212,688.	1,903,399.	
	18 Grants payable	26,492,116.	20,154,492.	
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable (attach schedule)			
	22 Other liabilities (describe ▶ ATCH 14)	233,565.	858,373.	
	23 Total liabilities (add lines 17 through 22)	27,938,369.	22,916,264.	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ [X] and complete lines 24 through 26 and lines 30 and 31.			
	24 Unrestricted	551,027,948.	595,494,246.	
	25 Temporarily restricted	7,973,021.	9,237,774.	
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. ▶ [ ]			
	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			
	30 Total net assets or fund balances (see page 17 of the instructions)	559,000,969.	604,732,020.	
	31 Total liabilities and net assets/fund balances (see page 17 of the instructions)	586,939,338.	627,648,284.	

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	559,000,969.
2	Enter amount from Part I, line 27a	2	9,242,482.
3	Other increases not included in line 2 (itemize) ▶ ATTACHMENT 15	3	41,084,074.
4	Add lines 1, 2, and 3	4	609,327,525.
5	Decreases not included in line 2 (itemize) ▶ ATTACHMENT 16	5	4,595,505.
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	604,732,020.

**ATCH 8

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	SEE PART IV SCHEDULE			
b				
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				

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) 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				
b				
c				
d				
e				

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** 792,200.

3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6):
If gain, also enter in Part I, line 8, column (c) (see pages 13 and 17 of the instructions).
If (loss), enter -0- in Part I, line 8. **3**

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))
2008	74,170,624.	652,769,188.	0.113625
2007	67,543,972.	721,092,978.	0.093669
2006	59,512,313.	624,216,142.	0.095339
2005	43,393,346.	594,955,977.	0.072935
2004	53,136,308.	501,939,136.	0.105862

2	Total of line 1, column (d)	2	0.481430
3	Average distribution ratio for the 5-year base period - divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	0.096286
4	Enter the net value of noncharitable-use assets for 2009 from Part X, line 5	4	545,067,773.
5	Multiply line 4 by line 3	5	52,482,396.
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	148,648.
7	Add lines 5 and 6	7	52,631,044.
8	Enter qualifying distributions from Part XII, line 4	8	52,459,408.

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 ▶ ☐ and enter "N/A" on line 1 . . . Date of ruling or determination 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 ▶ ☐ and enter 1% of Part I, line 27b	1	297,295.
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	297,295.
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	297,295.
6	Credits/Payments:		
a	2009 estimated tax payments and 2008 overpayment credited to 2009 — 6a: 637,964.		
b	Exempt foreign organizations-tax withheld at source — 6b: 0.		
c	Tax paid with application for extension of time to file (Form 8868) — 6c: 510,000.		
d	Backup withholding erroneously withheld — 6d:		
7	Total credits and payments. Add lines 6a through 6d	7	1,147,964.
8	Enter any **penalty** for underpayment of estimated tax. Check here ☒ 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	850,669.
11	Enter the amount of line 10 to be: **Credited to 2010 estimated tax** ▶ * 836,773. **Refunded** ▶	11	

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?	1a		X
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)?	1b		X
	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.			
c	Did the foundation file **Form 1120-POL** for this year?	1c		X
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. ▶ $ ______ (2) On foundation managers. ▶ $ ______			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ $ ______			
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.*	2		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*	3		X
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a	X	
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	4b	X	
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T.*	5		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?	6	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.*	7	X	
8a	Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) ▶ 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*	8b	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 2009 or the taxable year beginning in 2009 (see instructions for Part XIV on page 27)? *If "Yes," complete Part XIV*	9		X
10	Did any persons become substantial contributors during the tax year? *If "Yes," attach a schedule listing their names and addresses*	10		X

Form **990-PF** (2009)

* Overpayment credited to 2010 has been reduced by interest charged under § 453 A. See Attachment 2A.

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

			Yes	No
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?	13	X	

Website address ▶ WWW.AVICHAI.ORG

14 The books are in care of ▶ AZRIEL NOVICK Telephone no. ▶ 212-396-8850

Located at ▶ 1015 PARK AVENUE NEW YORK, NY ZIP + 4 ▶ 10028

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.

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? ☐ Yes ☒ No

(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☒ No

(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☒ No

(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☒ Yes ☐ 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)? ☐ Yes ☒ 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.) ☐ Yes ☒ 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)? **1b** No: X

Organizations relying on a current notice regarding disaster assistance check here ▶ ☐

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 2009? **1c** No: 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 2009, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2009? ☐ Yes ☒ 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 page 20 of the instructions.) **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? ☐ Yes ☒ No

b If "Yes," did it have excess business holdings in 2009 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 2009.)* **3b** No: X

4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? **4a** No: 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 2009? **4b** No: 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? ATCH 16B ☒ 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, 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 page 22 of the instructions)? 5b X (No)

Organizations relying on a current notice regarding disaster assistance check here ▶ ☐

c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? ATTACHMENT 17 ☒ 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? 6b X (No)

If "Yes" to 6b, file Form 8870.

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

b If yes, did the foundation receive any proceeds or have any net income attributable to the transaction? 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 22 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
ATTACHMENT 18		166,152.	20,204.	0.

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
ATTACHMENT 19		1,086,053.	124,051.	0.

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
ATTACHMENT 20		486,136.
Total number of others receiving over $50,000 for professional services ▶		NONE

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1 FEES FOR BANK LETTERS OF CREDIT REQUIRED BY THE AVI CHAI FOUNDATION FOR ITS SCHOOL AND SUMMER CAMP BUILDING LOAN PROGRAM TO SERVE AS COLLATERAL.	423,082.
2 RESEARCH AND ANALYSIS OF THE JEWISH SUPPLEMENTARY SCHOOL SYSTEM IN THE UNITED STATES OF AMERICA.	96,257.
3 RESEARCH AND ANALYSIS TO PROMOTE JEWISH PEOPLEHOOD INCLUDING SUPPORTING A SEMINAR FOR YOUNG JEWISH WRITERS AND A STUDY OF HOW A RANGE OF GROUPS UNDERSTAND JEWISH PEOPLEHOOD	118,196.
4 SURVEY OF YOUNG JEWISH LEADERS TO LEARN HOW THEY THINK ABOUT JEWISH ISSUES, RELATE TO LARGER INSTITUTIONS OF THE AMERICAN JEWISH COMMUNITY AND ESTABLISH THEIR OWN PROGRAMS FOR PEERS	87,390.

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
1 NONE	
2	
All other program-related investments. See page 24 of the instructions.	
3 ATTACHMENT 21	8,200,000.
Total. Add lines 1 through 3 ▶	8,200,000.

Part X **Minimum Investment Return** (All domestic foundations must complete this part. Foreign foundations, see page 24 of the 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	549,209,586.
b	Average of monthly cash balances	1b	4,158,711.
c	Fair market value of all other assets (see page 24 of the instructions)	1c	0.
d	**Total** (add lines 1a, b, and c)	1d	553,368,297.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) 1e		
2	Acquisition indebtedness applicable to line 1 assets	2	0.
3	Subtract line 2 from line 1d	3	553,368,297.
4	Cash deemed held for charitable activities. Enter 1 1/2 % of line 3 (for greater amount, see page 25 of the instructions)	4	8,300,524.
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3. Enter here and on Part V, line 4	5	545,067,773.
6	**Minimum investment return.** Enter 5% of line 5	6	27,253,389.

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.)

1	Minimum investment return from Part X, line 6			1	27,253,389.
2a	Tax on investment income for 2009 from Part VI, line 5	2a	297,295.		
b	Income tax for 2009. (This does not include the tax from Part VI.)	2b			
c	Add lines 2a and 2b			2c	297,295.
3	Distributable amount before adjustments. Subtract line 2c from line 1			3	26,956,094.
4	Recoveries of amounts treated as qualifying distributions			4	9,377,087.
5	Add lines 3 and 4			5	36,333,181.
6	Deduction from distributable amount (see page 25 of the instructions)			6	
7	**Distributable amount** as adjusted Subtract line 6 from line 5. Enter here and on Part XIII, line 1			7	36,333,181.

Part XII **Qualifying Distributions** (see page 25 of the 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	44,258,211.
b	Program-related investments - total from Part IX-B	1b	8,200,000.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	1,197.
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	0.
b	Cash distribution test (attach the required schedule)	3b	0.
4	**Qualifying distributions.** Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	52,459,408.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b (see page 26 of the instructions)	5	N/A
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	52,459,408.

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 2008	(c) 2008	(d) 2009
1 Distributable amount for 2009 from Part XI, line 7				36,333,181.
2 Undistributed income, if any, as of the end of 2009:				
a Enter amount for 2008 only				
b Total for prior years: 20 07 ,20 06 ,20 05				
3 Excess distributions carryover, if any, to 2009:				
a From 2004 . . . . . . 18,173,541.				
b From 2005 . . . . . . 14,277,201.				
c From 2006 . . . . . . 29,624,728.				
d From 2007 . . . . . . 20,599,704.				
e From 2008 . . . . . . 41,728,945.				
f Total of lines 3a through e	124,404,119.			
4 Qualifying distributions for 2009 from Part XII, line 4. ▶ $ 52,459,408.				
a Applied to 2008, but not more than line 2a				
b Applied to undistributed income of prior years (Election required - see page 26 of the instructions)				
c Treated as distributions out of corpus (Election required - see page 26 of the instructions)				
d Applied to 2009 distributable amount				36,333,181.
e Remaining amount distributed out of corpus	16,126,227.			
5 Excess distributions carryover applied to 2009 (If an amount appears in column (d), the same amount must be shown in column (a).)				
6 **Enter the net total of each column as indicated below:**				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	140,530,346.			
b Prior years' undistributed income. Subtract line 4b from line 2b				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d Subtract line 6c from line 6b. Taxable amount - see page 27 of the instructions				
e Undistributed income for 2008. Subtract line 4a from line 2a. Taxable amount - see page 27 of the instructions				
f Undistributed income for 2009. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2010				
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see page 27 of the instructions)				
8 Excess distributions carryover from 2004 not applied on line 5 or line 7 (see page 27 of the instructions)	18,173,541.			
9 **Excess distributions carryover to 2010.** Subtract lines 7 and 8 from line 6a	122,356,805.			
10 Analysis of line 9:				
a Excess from 2005 . . . 14,277,201.				
b Excess from 2006 . . . 29,624,728.				
c Excess from 2007 . . . 20,599,704.				
d Excess from 2008 . . . 41,728,945.				
e Excess from 2009 . . . 16,126,227.				

Part XIV Private Operating Foundations (see page 27 of the instructions and Part VII-A, question 9) NOT APPLICABLE

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2009, 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			
	(a) 2009	(b) 2008	(c) 2007	(d) 2006	(e) Total
2a 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 page 28 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).)

N/A

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 ▶ [X] 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:

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 Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a Paid during the year SEE ATTACHMENT 22	N/A FOR ALL			39,157,356.
Total . . . . ▶ **3a**				39,157,356.
b Approved for future payment SEE ATTACHMENT 23	N/A FOR ALL			20,154,492.
Total . . . . ▶ **3b**				20,154,492.

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	26,263.	
4 Dividends and interest from securities			14	3,927,386.	
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	900000	-1,098,084.	18	10,488,316.	
8 Gain or (loss) from sales of assets other than inventory	900000	-926,123.	18	19,062,255.	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue a					
b					
c					
d					
e					
12 Subtotal. Add columns (b), (d), and (e)		-2,024,207.		33,504,220.	

13 Total. Add line 12, columns (b), (d), and (e) . . . . . 13 31,480,013.

(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 29 of the instructions.)*
	NOT APPLICABLE

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

			Yes	No
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	1a(1)		X
	(2) Other assets	1a(2)		X
b	Other transactions:			
	(1) Sales of assets to a noncharitable exempt organization	1b(1)		X
	(2) Purchases of assets from a noncharitable exempt organization	1b(2)		X
	(3) Rental of facilities, equipment, or other assets	1b(3)		X
	(4) Reimbursement arrangements	1b(4)		X
	(5) Loans or loan guarantees	1b(5)		X
	(6) Performance of services or membership or fundraising solicitations	1b(6)		X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		X

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 If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements
	N/A		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 ☒ No

b If "Yes," complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship

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 taxpayer or fiduciary) is based on all information of which preparer has any knowledge

▶ [signature] 4/11/10 ▶ Chairman

Signature of officer or trustee | Date | Title

Paid Preparer's Use Only

Preparer's signature ▶ [signature]	Date 11/4/2010	Check if self-employed ▶ ☐	Preparer's identifying number (See Signature on page 30 of the instructions)
Firm's name (or yours if self-employed), address, and ZIP code ▶ EISNERAMPER LLP 750 THIRD AVENUE NEW YORK, NY 10017-2703	EIN ▶	Phone no

JSA
9E1493 1 000

80956S L161 11/4/2010 8:00:32 AM V 09-8.4 304385

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, or 990-PF.

OMB No. 1545-0047

2009

Name of the organization
THE AVI CHAI FOUNDATION

Employer identification number
13-3252800

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 an organization 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 990-EZ that met the 33 1/3 % support test of the regulations under sections 509(a)(1) and 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 (i) Form 990, Part VIII, line 1h or (ii) Form 990-EZ, line 1. Complete Parts I and II.

☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, aggregate contributions 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 990-EZ that received from any one contributor, during the year, 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. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2 of its Form 990, or check the box on line H of its Form 990-EZ, or on line 2 of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization THE AVI CHAI FOUNDATION

Employer identification number 13-3252800

Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	ESTATE OF ZALMAN BERNSTEIN C/O THE AVI CHAI FOUNDATION NEW YORK, NY 10028	$ 18,000,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
2	MANDEL INSTITUTE C/O THE AVI CHAI FOUNDATION NEW YORK, NY 10028	$ 8,750.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)

BAUPOST VALUE PARTNERS, L.P.-IV

~~TAX ID: 26-2208448~~ ~~TAX YEAR: 2009~~

PARTNER #7 - THE AVI CHAI FOUNDATION (EIN: 13-3252800)

SCHEDULE K-1 STATEMENTS

PART D - MISCELLANEOUS INFORMATION PROVIDED TO ASSIST IN THE PREPARATION OF YOUR INCOME TAX RETURNS

Detailed Guidance for I.R.C. §165 Loss Transactions

Description of Reportable Transaction: The Partnership sold securities and partnership interests and recognized capital losses on the investments listed below.

Tax Benefit from Reportable Transaction. The Partnership recognized I.R.C. §165 losses for the following transactions in the following amounts:

Transactions	Recognized Losses
1. RALI 2007-QO3 A2 3/25/2047	($13,702,674)
2. HVMLT 2006-9 2AB1 11/19/36	($8,899,368)
3. HVMLT 2006-12 2A2B 1/19/38	($7,992,183)
4. PDL BIOPHARMA INC	($3,116,183)
5. RESIDENTIAL LOAN TRUST 2008-2	($6,506,556)

Parties Involved in the Transaction:
- Seller: The Partnership
- Buyer: Unknown, third party

Description of Transaction: The transactions above resulted from sales in an arm's length transaction to an unrelated, unknown, third party. There were no liabilities involved in the transactions; there were no entities that were formed or dissolved as a result of the transactions; and there were no agreements between or among the parties to the transactions.

Tax Result Protection: There was no tax result protection involved with the transactions.

Date Position Acquired: Various

Date Position Sold: Various

Cash Involved: Cash was paid out by the Partnership to purchase the investments above. The amount of proceeds received upon each sale less the cash payments made resulted in a recognized capital loss in the amounts reported above.

Economic and Business Reason for Transaction: The Partnership entered into the investments at a time when the value of the trades seemed attractive. The Partnership felt that the price for each investment was positioned for a rebound and thus, it would realize a significant gain on the overall transaction. Instead, each investment continued to lose market value and so to limit the amount of the economic loss recognized, the Partnership sold its holdings in each in 2009

Basis of Asset Used to Calculate the Loss: Cash was paid out by the Partnership to purchase the investments above. The amount of each cash payment made was based on the fair market value at the time of acquisition. In addition, the basis of PDL Biopharma Inc was increased by any losses disallowed under the I.R.C. §1091 wash sale provisions

* THE AVI CHAI FOUNDATION OWNS 1.506254% OF THIS PARTNERSHIP.

ATTACHMENT 1

FORM 990PF, PART I - OTHER INCOME

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
FOREIGN EXCHANGE GAIN	8,762,118.	8,762,118.
INCOME FROM PARTNERSHIPS	622,742.	1,720,826.
CLASS ACTION SETTLEMENT INCOME	5,372.	5,372.
TOTALS	9,390,232.	10,488,316.

ATTACHMENT 2

FORM 990PF, PART I - LEGAL FEES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME	ADJUSTED NET INCOME	CHARITABLE PURPOSES
PATTERSON, BELKNAP, WEBB AND TYLER, LLP	249,928.			249,928.
JAN MEYER AND ASSOCIATES, PC	2,368.			2,368.
TOTALS	252,296.	0.	0.	252,296.

THE AVI CHAI FOUNDATION 13-3252800

INTEREST CHARGED UNDER SECTION 453A(b)(2)(B)

DEFERRED GAINS FROM FORMS 6252:		
SANFORD BERNSTEIN ADVANCED VALUE OFFSHORE FUND LTD	$	9,969,347
BERNSTEIN GLOBAL OPPORTUNITIES HEDGE FUND LTD		1,463,257
AB GLOBAL DIVERSIFIED STRATEGY LTD		5,937,540
TOTAL GAINS - ENTIRE AMOUNT DEFERRED		17,370,144
2009 TAX RATE		2%
CALCULATED TAX DEFERRED		347,403
INTEREST RATE		4%
INTEREST CHARGED UNDER § 453A	$	13,896

ATTACHMENT 2A

FORM 990PF, PART I - ACCOUNTING FEES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME	ADJUSTED NET INCOME	CHARITABLE PURPOSES
EISNERAMPER LLP	70,000.	35,000.		35,000.
TOTALS	70,000.	35,000.	0.	35,000.

FORM 990PF, PART I - OTHER PROFESSIONAL FEES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
WELLINGTON TRUST COMPANY	134,486.	134,486.
PICTET	194,327.	194,327.
CERBERUS CAPITAL MANAGEMENT	5,590.	5,590.
TOTALS	334,403.	334,403.

FORM 990PF, PART I - TAXES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS
FEDERAL EXCISE TAX	100,000.
FEDERAL UNRELATED BUSINESS INCOME TAX	30,000.
NEW YORK STATE UNRELATED BUSINESS INCOME TAX	5,000.
TOTALS	135,000.

FORM 990PF, PART I - OTHER EXPENSES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	CHARITABLE PURPOSES
INSURANCE	93,945.	93,945.
ANNUAL REPORT	8,684.	8,684.
TELEPHONE	31,227.	31,227.
CONSULTANTS	23,312.	23,312.
POSTAGE AND DELIVERY	20,623.	20,623.
DIRECT CHARITABLE ACTIVITIES	1,315,398.	1,400,451.
OFFICE SUPPLIES	7,068.	7,068.
REPAIRS AND MAINTENANCE	64,531.	64,531.
NEW YORK STATE FILING FEE	1,500.	1,500.
BOOKS, SUBSCRIPTIONS & JOURNAL	17,945.	17,945.
BAD DEBT EXPENSE	1,038,000.	
OTHER	52,161.	52,161.
TOTALS	2,674,394.	1,721,447.

THE AVI CHAI FOUNDATION

FORM 990PF, PART II - OTHER NOTES AND LOANS RECEIVABLE

BORROWER	ORIGINAL LOAN AMOUNT	BEGINNING BALANCE DUE	ENDING BALANCE DUE BOOK VALUE	ENDING BALANCE DUE BOOK VALUE
Akiva School	250,000	250,000	225,000	225,000
Akiva-Schechter Jewish Day School	1,000,000	500,000	400,000	400,000
Alfred & Adele Davis Acad	1,000,000	150,000	-	-
Bais Chaya, Inc dba Rohr Bais Chaya Academy	500,000	425,000	362,500	362,500
Bais Hamedrash and Mesivta of Baltimore, Inc	1,500,000	900,000	832,500	832,500
Bais Rivka Rachel	1,000,000	100,000	-	-
Beth Gavriel Bukaharian Congregation	800,000	520,000	500,000	500,000
Beth Jacob of Boro Park	1,000,000	200,000	-	-
Bialik		150,000	-	-
Bnai Brith Mens Camp Association	500,000		500,000	500,000
Bnos Bais Yaakov	1,000,000	100,000	-	-
Bnos Menachem Inc	1,000,000	25,000	49,988	49,988
Bnos Zion of Bobov Inc	1,000,000		1,000,000	1,000,000
Camp Ramah in Wisconsin, Inc	950,000	950,000	787,500	787,500
Camp Ramah of New England Inc.	250,000	150,000	100,000	100,000
Camp Ramah-CA	500,000	500,000	375,000	375,000
Camp Young Judaea, Inc.	1,000,000	1,000,000	850,000	850,000
Chabad of Port Washington	500,000	124,988	0	0
Congregation Darchei Torah dba Yeshiva Darchei Torah	1,000,000	450,000	250,000	250,000
Congregation Yeshiva Gedola of LA	1,000,000	850,000	725,000	725,000
Contra Costa Jewish Day School	1,500,000		1,500,000	1,500,000
Fresh Air Society of Detroit dba Tamarack Camps	250,000	237,500	187,500	187,500
Friends of Lubavitch of Fla.	1,800,000	100,000	50,000	50,000
Gan Yisroel	1,000,000	600,000	375,000	375,000
Gesher School	1,000,000	700,000	625,000	625,000
Harry B Kellman Academy	1,500,000	1,425,000	1,312,500	1,312,500
Hebrew Day School of Cent. Fla.	1,000,000	50,000	-	-
Herzl Camp Association	1,000,000		1,000,000	1,000,000
Hillel Academy of Ottawa	650,000		650,000	650,000
Hillel Day School Detroit	1,000,000	500,000	300,000	300,000
Jack M. Barrack Hebrew Academy(formerly Akiba Hebrew Academy)	1,500,000	1,500,000	1,350,000	1,350,000
JEP Congregations of Long Isand	500,000	500,000	425,000	425,000
Jewish Academy of Metropolitan Detroit dba The Jean and Samuel Frankel Jewish Academy of Metro Det	1,000,000	750,000	550,000	550,000

THE AVI CHAI FOUNDATION

FORM 990PF, PART II - OTHER NOTES AND LOANS RECEIVABLE

BORROWER	ORIGINAL LOAN AMOUNT	BEGINNING BALANCE DUE	ENDING BALANCE DUE BOOK VALUE	ENDING BALANCE DUE BOOK VALUE
Jewish Community Day School of Rhode Island	300,000	210,000	165,000	165,000
Jewish Federation of Delaware Inc	400,000	180,000	115,000	115,000
Jewish Federation of San Jose/Silicon Valley	1,000,000	500,000	350,000	350,000
Jewish People's Schools and Peretz Schools	1,000,000	950,000	1,250,000	1,250,000
Kadimah School of Buffalo	1,000,000	400,000	275,000	275,000
Kehillah Jewish High School	1,000,000	400,000	275,000	275,000
King David School	1,000,000	150,000	-	-
King David High School	1,000,000	500,039	350,021	350,021
Lubavitcher Yeshiva Achei Tmimim of the Bronx dba Chabad Lubavitch of Rockland	500,000	275,000	212,500	212,500
Magen David Yeshivah	1,000,000	1,000,000	800,000	800,000
Maimonides Hebrew Day School	300,000	285,000	247,500	247,500
Masores Bais Yaakov	1,000,000	900,000	775,000	775,000
Mid Peninsula	1,000,000	50,000	-	-
Mosaic Law Congregation	950,000	712,500	665,000	665,000
New Community Jewish HS	500,000	300,000	225,000	225,000
North Peninsula	1,000,000	250,000	-	-
Northend Jewish School dba Seattle Jewish Community School	1,000,000	1,000,000	900,000	900,000
Pardes Jewish Day School	1,000,000	600,000	525,000	525,000
Ramah Darom, INC.	1,000,000	600,000	450,000	450,000
Ramaz School	800,000	86,250	250	250
Richmond Hebrew Day School dba The Joseph and Fannie Rudlin Torah Academy	300,000	300,000	270,000	270,000
Seattle Hebrew Academy	150,000	150,000	-	-
Shalom Park	1,000,000	100,000	-	-
Shalom School	550,000	480,000	330,000	330,000
Shalom Torah Centers	1,000,000	625,000	615,000	615,000
Shma Koleinu -Hear Our Voices	500,000	12,500	12,500	12,500
Sinai Academy of the Berkshires Inc	250,000	150,000	131,250	131,250
Solomon Schechter School of Westchester	1,000,000	50,000	-	-
Solomon Shechter Day School of- Essex and Union	750,000	712,500	600,000	600,000
Talmud Torah of St Paul	250,000	225,000	187,500	187,500
Talmudic Academy of Norfolk Inc.	300,000	285,000	255,000	255,000
Talmudic College of Florida, Inc	750,000	750,000	693,750	693,750
Temple Sinai	1,500,000	1,275,000	1,125,000	1,125,000

THE AVI CHAI FOUNDATION

FORM 990PF, PART II - OTHER NOTES AND LOANS RECEIVABLE

BORROWER	ORIGINAL LOAN AMOUNT	BEGINNING BALANCE DUE	ENDING BALANCE DUE BOOK VALUE	ENDING BALANCE DUE BOOK VALUE
Texas Friends of Chabad Lubavitch, Inc.dba Torah School of Houston	800,000	780,000	700,000	700,000
The Jewish Community Day School of Durham Chapel Hill dba Lerner Jewish Community Day School	500,000	500,000	462,500	462,500
The Jewish Continuity Project-Machon	400,000	350,000	350,000	350,000
Torah Academy dba Torah Academy of Minneapolis	500,000		500,000	500,000
Union for Reform Judaism (Goldman Union Camp)	500,000		475,000	475,000
Union for Reform Judaism (Kalsman)	3,000,000	2,250,000	1,500,000	1,500,000
Union for Reform Judaism (Olin Sang Rubin Camp)	250,000	137,500	100,000	100,000
Union For Reform Judaism (Olin Sang Rubin Camp)	500,000		500,000	500,000
Wienbaum Yeshiva HS	300,000	60,000	-	-
Yeshiva Degel Hatorah	1,000,000	750,000	625,000	625,000
Yeshiva Har Torah	1,000,000	400,000	200,000	200,000
Yeshiva Imrei Chaim Viznitz of Boro Park Inc.	1,000,000	750,000	550,000	550,000
Yeshiva Ketana of Long Island	1,000,000		1,000,000	1,000,000
Yeshiva of Far Rockaway	300,000		285,000	285,000
Yeshiva of Los Angeles	1,000,000	250,000	50,000	50,000
Yeshiva Ohr Elchonon Chabad West Coast Talmudical Seminary	1,000,000	300,000	125,000	125,000
Yeshivas Darchei Torah (SFLD, MI)	230,000	108,500	62,500	62,500
Yeshivas Novminsk	1,000,000	800,000	725,000	725,000
Yeshivas Ohr Reuven dba Beth Medrash Hogodol D Forshay	1,500,000	1,500,000	1,387,500	1,387,500
Yeshva Ohr Torah Community School dba Manhattan Day School	1,500,000	1,350,000	1,162,500	1,162,500
YMWHA Assn & Irene Kaufmann Centers	1,000,000	1,000,000	850,000	850,000
Young Judaea Sprout Lake Camp Inc	250,000		237,500	237,500
Discount on Loans Receivable		(3,354,865)	(3,785,505)	(3,785,505)
Allowance for Doubtful Accounts			(1,038,000)	(1,038,000)
TOTAL		36,102,412	34,106,754	34,106,754

FORM 990PF, PART II - U.S. AND STATE OBLIGATIONS

ATTACHMENT 8

DESCRIPTION	BEGINNING BOOK VALUE	ENDING BOOK VALUE	ENDING FMV
SANFORD BERNSTEIN CONSTR ACCT	786,415.	575,574.	575,574.
SANFORD BERN DEF RENT ACCT	14,929,470.	15,875,828.	15,875,828.
SANFORD BERN MIXED DURATION	24,654,185.		
S BERN RESTRICTED FOR PENSION		584,678.	584,678.
US OBLIGATIONS TOTAL	40,370,070.	17,036,080.	17,036,080.

THE AVI CHAI FOUNDATION 13-3252800

FORM 990PF, PART II - CORPORATE STOCK

ATTACHMENT 9

DESCRIPTION	BEGINNING BOOK VALUE	ENDING BOOK VALUE	ENDING FMV
GROWTH SECURITIES 032-78357	8,706,816.	12,335,875.	12,335,875.
S BERN RESTRICTED FOR PENSION	3,723,864.	5,355,077.	5,355,077.
INTERNATIONAL 105-00003	14,092,634.	19,660,523.	19,660,523.
TOTALS	26,523,314.	37,351,475.	37,351,475.

THE AVI CHAI FOUNDATION 13-3252800

FORM 990PF, PART II - CORPORATE BONDS

ATTACHMENT 10

DESCRIPTION	BEGINNING BOOK VALUE	ENDING BOOK VALUE	ENDING FMV
MIXED DURATION BONDS 032-7850	8,603,013.	241,938.	241,938.
PICTET CIE-FOREIGN BONDS	69,372,360.	92,946,016.	92,946,016.
TOTALS	77,975,373.	93,187,954.	93,187,954.

FORM 990PF, PART II - OTHER INVESTMENTS

ATTACHMENT 11

DESCRIPTION	BEGINNING BOOK VALUE	ENDING BOOK VALUE	ENDING FMV
VANGUARD 500	26,720.	33,797.	33,797.
THE MERGER FUND	52,565.	57,045.	57,045.
VANGUARD TOTAL STOCK MARKET	3,292,334.	4,241,425.	4,241,425.
VANGUARD INST DEVELOP MARKET	3,960,449.	5,076,041.	5,076,041.
VANGUARD GROWTH INDEX FUND	2,666,948.	3,640,529.	3,640,529.
VANGUARD SMALL CAP GROWTH IND	2,255,355.	3,199,174.	3,199,174.
VANGUARD EMERGING		13,543,826.	13,543,826.
THE ROYCE OPPORTUNITY FUND	4,675,012.	7,584,249.	7,584,249.
SCB EMERGING MARKETS	163,429.	306,269.	306,269.
SCB ADVANCE VALUE OFFSHORE FUN	15,813,575.		
AMBER FUND LTD	65,025,238.	63,103,134.	63,103,134.
BRENCOURT ARBITRAGE FUND, LTD	9,122,257.	9,387,917.	9,387,917.
GMAC INC	1,250,000.	1,250,000.	1,250,000.
CERBERUS CG INVESTORS	2,650,000.	2,650,000.	2,650,000.
D PARTNERS II CAYMAN LP	3,298,299.	3,759,497.	3,759,497.
D PARTNERS II CAYMAN ANNEX FND	359,522.	635,118.	635,118.
D PARTNERS BVI LP	1,299,730.	1,251,218.	1,251,218.
E2M VALUE ADDED FUND LP	6,678,846.	7,731,841.	7,731,841.
SCB GLOBAL DIVERSIFIED OFFSHORE	12,618,903.		
SCB GLOBAL OPPORTUNITIES OFFSHORE	16,600,621.		
GRUSS OFFSHORE ARBITRAGE FUND	9,289,694.	9,640,550.	9,640,550.
WELLINGTON FUND	9,617,016.	13,098,512.	13,098,512.
SANDLER CAPITAL PARTNERS V LP	2,330,777.	2,543,417.	2,543,417.
V PARTNERS III LP	214,534.	849,619.	849,619.
BAUPOST VALUE PARTNERS, LP IV	82,600,161.	111,581,863.	111,581,863.
TOTALS	255,861,985.	265,165,041.	265,165,041.

LAND, BUILDINGS, EQUIPMENT NOT HELD FOR INVESTMENT

ATTACHMENT 12

ASSET DESCRIPTION	METHOD/ CLASS	FIXED ASSET DETAIL: BEGINNING BALANCE	ADDITIONS	DISPOSALS	ENDING BALANCE	ACCUMULATED DEPRECIATION DETAIL: BEGINNING BALANCE	ADDITIONS	DISPOSALS	ENDING BALANCE
FURNITURE & FIXTS			1,180.		1,180.				
LEASEHOLD IMPROVN		39,936.			39,936.	33,395.	1,302.		34,697.
COMPUTER EQUIPMENT		117,137.			117,137.	85,211.	-4,246.		80,965.
TOTALS		157,073.			158,253.	118,606.			115,662.

THE AVI CHAI FOUNDATION 13-3252800

FORM 990PF, PART II - OTHER ASSETS ATTACHMENT 13

DESCRIPTION	BEGINNING BOOK VALUE	ENDING BOOK VALUE	ENDING FMV
NOTES RECEIV & OTHER ASSETS	577,408.	628,716.	628,716.
DUE FROM BROKER		58,263,605.	58,263,605.
TOTALS	577,408.	58,892,321.	58,892,321.

THE AVI CHAI FOUNDATION 13-3252800

FORM 990PF, PART II - OTHER LIABILITIES

ATTACHMENT 14

DESCRIPTION	BEGINNING BOOK VALUE	ENDING BOOK VALUE
DUE TO BROKER	205,565.	20,373.
DEFERRED TAX ACCRUAL	28,000.	838,000.
TOTALS	233,565.	858,373.

FORM 990PF, PART III - OTHER INCREASES IN NET WORTH OR FUND BALANCES

DESCRIPTION	AMOUNT
IMPUTED INTEREST ON SCHOOL AND CAMP LOAN	3,354,865.
UNREALIZED GAINS ON INVESTMENTS	37,729,209.
TOTAL	41,084,074.

FORM 990PF, PART III - OTHER DECREASES IN NET WORTH OR FUND BALANCES

DESCRIPTION	AMOUNT
DEFERRED TAX EXPENSE	810,000.
DISCOUNT ON LOANS RECEIVABLE - GRANT EXP	3,785,505.
TOTAL	4,595,505.

13-3252800

THE AVI CHAI FOUNDATION

ATTACHMENT 16A

FORM 990PF, PART IV - LINE 2 REALIZED GAINS AND LOSSES SUMMARY

DESCRIPTION	GROSS PROCEEDS	COST	GAINS/ (LOSSES)
GROWTH SECURITIES - 032-78357	7,324,070	7,662,250	(338,180)
INTERNATIONAL SECURITIES - 105-00003	10,533,689	13,401,801	(2,868,112)
FIXED INCOME - CONSTRUCTION - 032-78678	309,570	309,923	(353)
MIXED DURATION - 032-78509	17,497,734	17,446,516	51,218
RESTRICTED FOR PENSION FUND - 888-18527	14,536,741	15,072,727	(535,986)
US TREASURY CASH EQUIVALENTS	21,130,255	20,044,113	1,086,142
GOVERNMENT CASH			88,303
CASH EQUIVALENTS - GROWTH SECURITIES			(248,713)
	71,332,059	73,937,330	(2,765,681)
CAPITAL GAINS FROM PASS-THROUGH PARTNERSHIPS:			
D PARTNERS II (CAYMAN) LP	10,902	7,739	3,163
D PARTNERS II (CAYMAN) ANNEX FUND, LP			93,543
D PARNERS (BVI) LP			(154,253)
V PARTNERS III (CAYMAN) FUND LP			(31,595)
E2M VALUE ADDED FUND, LP			(497,686)
SANDLER CAPITAL PARTNERS V, LP			74,696
WELLINGTON FUND			(1,584,180)
BAUPOST VALUE PARTNERS, LP IV			4,728,070
	71,342,961	**73,945,069**	**(133,923)**
ADD: UNRELATED BUSINESS LOSS			926,123
			792,200

ATTACHMENT 16A

FORM 990PF, PART VII-B, LINE 5a(3) GRANTS TO INDIVIDUALS

EFFECTIVE JULY 2000, THE AVI CHAI FOUNDATION WAS AUTHORIZED AND PRE-APPROVED BY THE INTERNAL REVENUE SERVICE TO PROVIDE GRANTS TO QUALIFIED INDIVIDUALS FOR THE PURPOSE OF SCHOLARSHIPS AND FELLOWSHIPS, PRIZES AND AWARDS, TO PRODUCE WRITTEN PRODUCTS, AND FOR SABBATICAL LEAVE. THIS AUTHORIZATION ALSO ALLOWS FOR GRANTS TO OTHER ORGANIZATIONS FOR RE-GRANTING TO QUALIFIED INDIVIDUALS FOR SIMILAR PURPOSES.

(i) GRANTEE AND ADDRESS	(ii) DATE AND AMOUNT	(iii) PURPOSE OF GRANT	(iv) AMOUNT EXPENDED (v) REPORT DATE	DIVEST OF FUNDS
THE JEWISH WEEK 1501 BROADWAY, SUITE 505 NEW YORK, NY 10036	01/01/09 - 12/31/09 $ 262,500.00	TO DEVELOP AND IMPLEMENT AN ISRAELI ADVOCACY TRAINING PROGRAM FOR AN ELITE GROUP OF HIGH SCHOOL STUDENTS.	$ 270,749.00 1/7/2010	NO KNOWLEDGE THAT THE GRANTEE HAS DIVESTED ANY PORTION OF THE FUNDS FROM THE PURPOSE OF THE GRANT.
BEIT AVI CHAI 44 KING GEORGE STREET JERUSALEM, ISRAEL	01/01/09 - 12/31/09 $ 4,477,704.00	TO OPERATE A CULTURAL-EDCUATIONAL CONFERENCE CENTER IN JERUSALEM OFFERING ONGOING AND DIVERSE ACTIVITY RELATED TO THE CULTURE OF THE JEWISH PEOPLE AND TO EXPOSE THOSE WHO CROSS ITS GATES TO A DIVERSE PROGRAM OF JEWISH CULTURAL ACTIVITY THROUGH STUDY AND EXPERIENCE.	$ 4,721,411.00 3/10/2010	NO KNOWLEDGE THAT THE GRANTEE HAS DIVESTED ANY PORTION OF THE FUNDS FROM THE PURPOSE OF THE GRANT.
AVI CHAI ISRAEL 44 KING GEORGE STREET JERUSALEM, ISRAEL	01/01/09 - 12/31/09 $ 17,516,139.00	TO ENCOURAGE GREATER COMMITMENT TO JEWISH OBSERVINCE AND LIFESTYLE AND TO ENCOURAGE MUTUAL UNDERSTANDING AND SENSITIVITY AMONG JEWS OF DIFFERENT RELIGIOUS BACKGROUNDS IN ISRAEL.	$ 17,535,220.00 5/26/2010	NO KNOWLEDGE THAT THE GRANTEE HAS DIVESTED ANY PORTION OF THE FUNDS FROM THE PURPOSE OF THE GRANT.
THE CLEVELAND JEWISH NEWS 23880 COMMERCE PARK, SUITE 1 CLEVELAND, OH 44127	01/01/09 - 12/31/09 $ 144,000.00	TO DEVELOP AND IMPLEMENT AN ISRAELI ADVOCACY TRAINING PROGRAM FOR AN ELITE GORUP OF HIGH SCHOOL STUDENTS.	$ 132,435.00 1/25/2010	NO KNOWLEDGE THAT THE GRANTEE HAS DIVESTED ANY PORTION OF THE FUNDS FROM THE PURPOSE OF THE GRANT.
TAL AM 4600 THIMENS Ville St. Laurent Quebec, Canada	01/01/09 - 12/31/09 $ 847,650.00	TO ENHANCE THE EFFECTIVENESS OF THE TEL AM JEWISH STUDIES CURRICULUM BY SUPPORTING TEACHER TRAINING AND FINANCIAL SUBSIDIES TO PARTICIPATING SCHOOLS.	$ 953,558.00 6/8/2010	NO KNOWLEDGE THAT THE GRANTEE HAS DIVESTED ANY PORTION OF THE FUNDS FROM THE PURPOSE OF THE GRANT.
BEHRMAN HOUSE 11 EDISON PLACE SPRINGFIELD, NJ 07081	01/01/09 - 12/31/09 $ 68,675.00	TO DEVELOP AND ENRICH JEWISH EDUCATION FOR CHILDREN ON THE INTERNET	$ 47,163.00 2/2/2010	NO KNOWLEDGE THAT THE GRANTEE HAS DIVESTED ANY PORTION OF THE FUNDS FROM THE PURPOSE OF THE GRANT.
JEWIS EDUCATION FOR GENERATIONS 600 S PROSPECT AVENUE BERGENFELD, NJ	01/01/09 - 12/31/09 $ 12,500.00	TO DEVELOP AND ENRICH JEWISH EDUCATION FOR CHILDREN ON THE INTERNET	$ 18,400.00 4/20/2010	NO KNOWLEDGE THAT THE GRANTEE HAS DIVESTED ANY PORTION OF THE FUNDS FROM THE PURPOSE OF THE GRANT.

THE AVI CHAI FOUNDATION 13-3252800

FORM 990PF, PART VIII - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES ATTACHMENT 18

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
ALAN FELD C/O THE AVI CHAI FOUNDATION 1015 PARK AVENUE NEW YORK, NY 10028	TRUSTEE 1.00	0.	0.	0.
ARTHUR W. FRIED C/O THE AVI CHAI FOUNDATION 1015 PARK AVENUE NEW YORK, NY 10028	CHAIRMAIN 8.00	0.	0.	0.
AVITAL DARMON C/O THE AVI CHAI FOUNDATION 1015 PARK AVENUE NEW YORK, NY 10028	TRUSTEE 2.00	22,000.	0.	0.
DAVID TADMOR C/O THE AVI CHAI FOUNDATION 1015 PARK AVENUE NEW YORK, NY 10028	TRUSTEE 1.00	0.	0.	0.
GEORGE ROHR C/O THE AVI CHAI FOUNDATION 1015 PARK AVENUE NEW YORK, NY 10028	TRUSTEE 1.00	0.	0.	0.

FORM 990PF, PART VIII - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES

ATTACHMENT 18 (CONT'D)

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
LAUREN K. MERKIN C/O THE AVI CHAI FOUNDATION 1015 PARK AVENUE NEW YORK, NY 10028	TRUSTEE 2.00	0.	0.	0.
LIEF ROSENBLATT C/O THE AVI CHAI FOUNDATION 1015 PARK AVENUE NEW YORK, NY 10028	TRUSTEE 2.00	0.	0.	0.
MEIR BUZAGLO C/O THE AVI CHAI FOUNDATION 1015 PARK AVENUE NEW YORK, NY 10028	TRUSTEE 1.00	22,000.	0.	0.
MEM BERNSTEIN C/O THE AVI CHAI FOUNDATION 1015 PARK AVENUE NEW YORK, NY 10028	TRUSTEE 8.00	0.	0.	0.
RUTH WISSE C/O THE AVI CHAI FOUNDATION 1015 PARK AVENUE NEW YORK, NY 10028	TRUSTEE 1.00	22,000.	0.	0.

FORM 990PF, PART VIII - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES

ATTACHMENT 18 (CONT'D)

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
MARLENE WASSERMAN C/O THE AVI CHAI FOUNDATION 1015 PARK AVENUE NEW YORK, NY 10028	SECRETARY 40.00	100,152.	20,204.	0.
	GRAND TOTALS	166,152.	20,204.	0.

990PF, PART VIII - COMPENSATION OF THE FIVE HIGHEST PAID EMPLOYEES

ATTACHMENT 19

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
JOEL PRAGER C/O THE AVI CHAI FOUNDATION NEW YORK, NY 10028	EXECUTIVE DIRECTOR 40.00	340,989.	32,229.	0.
SARAH KASS C/O THE AVI CHI FOUNDATION NEW YORK, NY 10028	PROGRAM OFFICER 40.00	202,531.	8,552.	0.
JOEL EINLEGER C/O THE AVI CHI FOUNDATION NEW YORK,	PROGRAM OFFICER 40.00	184,020.	31,036.	0.
SUSAN KARDOS C/O THE AVI CHI FOUNDATION NEW YORK, NY 10028	PROGRAM OFFICER 40.00	184,070.	21,566.	0.
RACHEL ABRAHAMS C/O THE AVI CHI FOUNDATION NEW YORK, NY 10028	PROGRAM OFFICER 40.00	174,443.	30,668.	0.
	TOTAL COMPENSATION	1,086,053.	124,051.	0.

990PF, PART VIII- COMPENSATION OF THE FIVE HIGHEST PAID PROFESSIONALS

ATTACHMENT 20

NAME AND ADDRESS	TYPE OF SERVICE	COMPENSATION
PATTERSON, BELKNAP, WEBB & TYLER LLP 1133 AVENUE OF THE AMERICAS NEW YORK, NY 10017	LEGAL	249,138.
EISNER LLP 750 THIRD AVENUE NEW YORK, NY 10017	ACCOUNTING	70,000.
BROWN PERFORMANCE CORPORATION 92 KING ROAD SUITE 102 BEDFORD, NH 03110	PROJECT EVALUATION	76,168.
DR. JACK WERTHEIMER 145 TAYMIL ROAD NEW ROCHELLE, NY 10804	PROGRAM CONSULTING	90,830.
	TOTAL COMPENSATION	486,136.

FORM 990PF, PART IX-B - SUMMARY OF OTHER PROGRAM-RELATED INVESTMENTS

DESCRIPTION	AMOUNT
LOAN TO BNOS ZION OF BOBOV	1,000,000.
LOAN TO CONTRA COSTA JEWISH DAY SCHOOL	1,500,000.
LOAN TO HILLEL ACADEMY OF OTTAWA	650,000.
LOAN TO JEWISH PEOPLE'S SCHOOLS AND PERETZ SCHOOLS	500,000.
LOAN TO TORAH ACADEMY OF MINNEAPOLIS	500,000.
LOAN TO YESHIVA KETANA OF LONG ISLAND	1,000,000.
LOAN TO YESHIVA OF FAR ROCKAWAY	300,000.
LOAN TO BNAI BRITH MENS CAMP ASSOCIATION	500,000.
LOAN TO HERZL CAMP ASSOCATION	1,000,000.
LOAN TO URJ-GOLDMAN UNION CAMP	500,000.
LOAN TO URJ-OLIN SANG RUBIN CAMP	500,000.
LOAN TO JUDAEA SPROUT LAKE CAMP	250,000.
TOTAL	8,200,000.

Grantees	Status	Project Summary	Address	City	State	Grant Payment
Abraham Joshua Heschel School	Public Charity	Enhancing Jewish Day School Libraries and Project to help Jewish Schools promote Shabbat observance and Judaic commitment	20 West End Avenue	New York	NY	2,076
Academy Youth Service Org	Public Charity	To encourage the use of technology in education	14401 Willow Lane	Huntington Beach	CA	6,000
Adolph Schreiber Hebrew Academy	Public Charity	Enhancing Jewish education in day schools	70 Highview Road	Monsey	NY	5,000
Akiba Academy of Dallas	Public Charity	Program to promote cost savings in the operation of Jewish Day Schools	12324 Merit Dr	Dallas	TX	10,000
Akiba Hebrew Academy	Public Charity	Project to help Jewish Schools promote Shabbat observance and Judaic commitment	223 North Highland Avenue	Merion	PA	16,680
American Friends of Bnai Akiva Yeshivas in Israel	Public Charity	Enhancing Jewish education and Israel advocacy	11 Broadway #901	New York	NY	20,000
American Friends of Jordan River Village Foundation	Public Charity	Enhance Jewish Summer camp in Israel	373 Stamford Ave	Stamford	CT	10,000
American Hebrew Academy	Public Charity	To encourage the use of technology in education	4334 Hobbs Road	Greensboro	NC	6,865
AIC - American Israeli Cooperative	Public Charity	Enhancing Jewish content on internet	2810 Blaine Drive	Chevy Chase	MD	25,000
American Jewish Joint Distribution Committee	Public Charity	Jewish Education Projects in the FSU	711 Third Avenue	New York	NY	2,552,916
American Pardes Foundation	Public Charity	Teacher Training Program	5 West 37th Street Suite 802	New York	NY	1,008,045
Association of Jewish Libraries	Public Charity	Enhancing Jewish Day School Libraries	21860 Burbank Blvd	Woodland Hills	CA	34,788
AVI CHAI Israel	Expenditure Responsibility	Jewish Education Projects in Israel	44 King George Street	Jerusalem	Israel	17,000,986
		The grant amount reported has been reduced by $150,000 of which the grantee did not spend out of corpus and therefore the Foundation has not included as a qualifying distribution.				
Bar-Ilan University in Israel	Public Charity	Enhancing Jewish Day School Education	235 Park Ave. South	New York	NY	209,153
Bais Yaakov School for Girls	Public Charity	Enhancing Jewish Day School Libraries	6302 Smith Avenue	Baltimore	MD	1,000
Bas Torah of Rockland	Public Charity	Enhancing Jewish Day School Libraries	4 Campbell Avenue	Suffern	NY	375
Beit Avi Chai	Expenditure Responsibility	Jewish Education Projects in Israel	44 King George Street	Jerusalem	Israel	4,477,704
Behrman House	Expenditure Responsibility	Enhancing Jewish content on internet	11 Edison Place	Springfield	NJ	68,675
Bernard Zell Anshe Emet Day School	Public Charity	To encourage the use of technology in education	3751 N Broadway	Chicago	IL	6,375
Beth Tfiloh Community School	Public Charity	Enhancing Jewish Day School Libraries	3300 Old Court Road	Baltimore	MD	1,000
Bialik Hebrew Day School	Equivalency Determination	To encourage the use of technology in education	2760 Bathurst St	Toronto	Ontario,Canada	7,500
BlueStar PR	Public Charity	Israel advocacy project	116 New Montgomery Street, Suite 206	San Francisco	CA	294,837

Grantees	Status	Project Summary	Address	City	State	Grant Payment
Brandeis University	Public Charity	Project to help Jewish Schools promote Shabbat observance and Judaic commitment and study of effectiveness of Jewish study programs in Israel	415 South Street	Waltham	MA	123,831
Camps Magen Avraham, Heller, Sternberg	Public Charity	Program to integrate public school children into camp life to provide them with a positive Jewish experience	1123 Broadway, Room 1011	New York	NY	150,000
Center for Initatives in Jewish Education Inc	Public Charity	Program to support the improvement of instruction at schls servicing immigrant students	45 Broadway	New York	NY	98,000
Center for the advancement of Jewish Education	Public Charity	Program to encourage day school enrollment	4200 Biscayne Boulevard	Miami	Fl	12,000
Cheder Chabad Of Monsey	Public Charity	Enhancing Jewish Day School Education	PO Box 1164	Monsey	NY	5,000
Chicagoland Conservative Jewish HS Foundation	Public Charity	Project to help Jewish Schools promote Shabbat observance and Judaic commitment	1095 Lake Cook Road	Deerfield	IL	2,348
Columbus Jewish Federation	Public Charity	Program to promote cost savings in the operation of Jewish Day Schools	1175 College Ave	Columbus	OH	15,000
Columbus Torah School	Public Charity	Enhancing Jewish Day School Libraries	181 Noe-Bixby Road	Columbus	OH	466
Comm Foundation for Jewish Education	Public Charity	Israel advocacy project	4709 W. Golf Road, Suite 400	Chicago	IL	22,220
Community Hebrew Academy of Toronto	Equivalency Determination	Project to help Jewish Schools promote Shabbat observance and Judaic commitment	200 Wilmington Avenue	Toronto	Ontario, Canada	23,567
Congregation and Yeshiva Lev Bonim	Public Charity	Enhancing Jewish Day School Libraries	756 East 9th Street	Brooklyn	NY	375
Council on Foundations	Public Charity	general support grant	2121 Crystal Drive Suite 700	Arlington	VA	80,000
Ecole Maimonide - Jacob Safra Campus	Equivalency Determination	Enhancing Jewish Day School Libraries	1900 Rue Bourdon	Ville St. Laurent	Quebec, Canada	607
Ecole Maimonide - Parkhaven Campus	Equivalency Determination	To encourage the use of technology in education	5615 Parkhaven	Cote St. Luc,	Quebec, Canada	1,250
Federation CJA	Public Charity	Judaic curriculum project	1 Carre Cummings Square	Montreal	Quebec, Canada	558,402
Federation of Jewish Communities of the CIS	Public Charity	Jewish Education Projects in the FSU	580 5th Ave	New York	NY	1,160,555
Florence Melton Mini School	Public Charity	Jewish adult education project & grant to encourage the development of new projects in Jewish literacy, Jewish peoplehood and religious purposefulness	601 Skokie Boulevard Suite 1A	Northbrook	IL	26,314
Foundation for Jewish Camping	Public Charity	Enhancing Jewish education in Summer camps	520 8th Ave 20th Floor	New York	NY	709,304
Friends of Lubavitch of Florida	Public Charity	Enhancing Jewish Day School Libraries	17330 NW 7th Avenue	Miami Beach	FL	625
Greater Miami Hebrew Academy	Public Charity	Enhancing Jewish Day School Libraries	2425 Pine Tree Drive	Miami	FL	10,625
Gray Academy/Winnipeg Board of Jewish Education	Equivalency Determination	Project to help Jewish Schools promote Shabbat observance and Judaic commitment	123 Doncaster Street, Suite A100	Winnipeg	Manitoba, Canada	12,683

Grantees	Status	Project Summary	Address	City	State	Grant Payment
Hamilton Hebrew Academy	Equivalency Determination	Program to promote cost savings in the operation of Jewish Day Schools	60 Dow Ave	Hamilton	Ontario, Canada	43,000
Harvard University	Public Charity	Principals training project	14 Story Street	Cambridge	MA	65,550
Hebrew Academy of Cleveland	Public Charity	Jewish education	2475 South Green Road	Cleveland	OH	6,175
Hebrew Academy of Greater Washington-Melvin Berman	Public Charity	Enhancing Jewish Day School Libraries & Program to encourage day school enrollment	13300 Arctic Avenue	Rockville	MD	8,055
Hebrew Academy of Long Beach	Public Charity	Enhancing Jewish Day School Libraries	530 West Broadway	Lawrence	NY	1,748
Hebrew Academy of Montreal	Equivalency Determination	Enhancing Jewish Day School Libraries	5700 Kellert Avenue	Cote St Luc	Quebec, Canada	750
Hebrew Academy of West Queens	Public Charity	Program to support the improvement of instruction at schls servicing immigrant students	75-02 113th Street	Forest Hills	NY	10,000
Hebrew Academy of Nassau County	Public Charity	Program to encourage day school enrollment & enhancing Jewish Day School Libraries	240 Hempstead Ave	West Hempstead	NY	13,750
Hebrew College	Public Charity	Hebrew curriculum project	160 Herrick Road	Boston	MA	841,978
Hebrew Free Loan Society	Public Charity	grant to support teachers	675 Third Avenue, Suite 1905	New York	NY	92,550
Hebrew High School Of New England	Public Charity	Enhancing Jewish Day School Libraries	1244 North Main Street	West Hartford	CT	375
Hebrew Theolgical College	Public Charity	Enhancing Jewish Day School Libraries	7135 N Carpenter Road	Skokie	IL	625
Hebrew Union College	Public Charity	Jewish education	3077 University Avenue	Los Angeles	CA	5,000
Hebrew University-Melton Center	Equivalency Determination	Israel education project	Mt. Scopus	Jerusalem	Israel	45,270
Hillel. The Foundation for Jewish Campus Life	Public Charity	Israel advocacy project	800 Eighth Street, NW	Washington	DC	64,550
Hebrew Academy of Greater Kansas-Hyman Brand	Public Charity	Enhancing Jewish Day School Libraries	5801 West 115th Street	Overland Park	KS	93
Ida Crown Jewish Academy	Public Charity	Program to encourage day school enrollment	2828 West Pratt Boulevard	Chicago	Il	11,000
Ilan High School Inc.	Public Charity	Enhancing Jewish Day School Libraries	250 Park Avenue	Elberon	NJ	375
Jewish Community Centers Association	Public Charity	Prog to enhance Jewish content in summer camps	520 Eighth Avenue, 4th Floor	New York	NY	425,000
Jewish Agency for Israel-NA Council	Public Charity	Prog to enhance Jewish content in summer camps	633 3rd Avenue, 21st Floor	New York	NY	280,375
Jewish Academy of Met. Detroit-Jewish Community HS Assoc of Detroit	Public Charity	Enhancing Jewish Day School Libraries	6600 West Maple Road	West Bloomfield	MI	6,519
Jewish Community Hs Assoc. of Greater Baltimore	Public Charity	Enhancing Jewish Day School Libraries & program to encourage day school enrollment	7310 Park Heights Avenue	Baltimore	MD	12,295
Jewish Educational Center	Public Charity	Enhancing Jewish Day School Libraries	330 Elmora Avenue	Elizabeth	NJ	1,000
Jewish Education for Generations	Expenditure Responsibility	Program to promote cost savings in the operation of Jewish Day Schools	600 S Prospect Ave	Bergenfield	NJ	12,500
Jewish Family & Life, inc	Public Charity	Jewish education	P.O B 9129, 90 Oak Street	Newton	MA	433,368

Grantee	Status	Project Summary	Address	City	State	Grant Payment
Jewish Federation of Greater New Orleans	Public Charity	Program to encourage day school enrollment	3747 W Esplanade Ave	Metairie	LA	100,000
Donna Klein Jewish Academy	Public Charity	Project to help Jewish Schools promote Shabbat observance and Judaic commitment	9701 Donna Klein Boulevard	Boca Raton	FL	67,179
Jewish Funders Network	Public Charity	Project to promote Jewish day school support	150 West 30th Street, Suite 900	New York	NY	16,000
Jewish Institute of Queens - Gymnasia	Public Charity	Enhancing Jewish Day School Libraries	60-05 Woodhaven Blvd	Elmhurst	NY	625
Jewish People's Schools-Bialik High School	Equivalency Determination	Project to help Jewish Schools promote Shabbat observance and Judaic commitment &	6500 Kildare Road	Cote St. Luc,	Quebec, Canada	18,750
Jewish Theological Seminary	Public Charity	To support principals training and to implement a set of standards for the study of Tanakh	3080 Broadway	New York	NY	857,393
Jewish United Fund of Metropolitan Chicago	Public Charity	Israel advocacy project	30 South Wells St	Chicago	IL	50,000
King David High School	Equivalency Determination	Enhancing Jewish Day School Libraries	5718 Willow Street	Vancouver	BC, Canada	554
Maimonides School	Public Charity	Enhancing Jewish Day School Libraries	34 Philbrick Rd	Brookline	MA	750
Memphis Hebrew Academy of the South	Public Charity	Enhancing Jewish Day School Libraries	1203 Ridgeway Road	Memphis	TN	375
Mesifta Of Greater Miami	Public Charity	Enhancing Jewish Day School Libraries	2425 Pine Tree Drive	Miami Beach	FL	375
Moriah School of Englewood	Public Charity	To encourage the use of technology in education	53 South Woodland	Englewood	NJ	3,509
Moving Traditions	Public Charity	Jewish education	115 West Ave	Jenkintown	PA	5,000
National Ramah Commission	Public Charity	Prog to enhance Jewish content in summer camps	3080 Broadway	New York	NY	77,000
National Society for Hebrew Day Schools	Public Charity	website for educators containing curricular material	160 Broadway	New York	NY	144,150
Nefesh	Public Charity	Program to support the improvement of instruction at schls servicing immigrant students	1750 East 18th Street	Brooklyn	NY	11,500
New Jewish High School Inc	Public Charity	Project to help Jewish Schools promote Shabbat observance and Judaic commitment	333 Forest Street	Waltham	MA	9,745
Newport Jewish Center-Chabad of Newport Beach	Public Charity	Jewish education	3412 Via Oporto # 201	Newport Beach	CA	5,000
New Teacher Center	Public Charity	Mentoring novice teachers at Jewish Day schools	725 Front Street Suite 400	Santa Cruz	CA	325,000
New York University	Public Charity	programs to improve Jewish education	295 Lafayette Street	New York	NY	65,603
North Shore Hebrew Academy	Public Charity	Enhancing Jewish Day School Libraries	400 North Service Road	Great Neck	NY	1,000
Ohr Avner Foundation	Public Charity	Jewish Education Projects in the FSU	580 Fifth Avenue, Suite 800	New York	NY	475,100
Partnership for Excellence in Jewish Education	Public Charity	Enhancing Jewish education	88 Broad Street, 6th Floor	Cambridge	MA	608,930
Prospect Park Yeshiva	Public Charity	Enhancing Jewish Day School Libraries	1601 Avenue R	Brooklyn	NY	1,000
Ramaz School	Public Charity	Student Teaching program	60 East 78th Street	New York	NY	11,000

Grantees	Status	Project Summary	Address	City	State	Grant Payment
Rambam Mesivta - Maimonidies High School	Public Charity	Enhancing Jewish Day School Libraries	15 Frost Lane	Lawrence	NY	1,625
Salanter Akiba Riverdale	Public Charity	Enhancing Jewish Day School Libraries	5900 Netherland Avenue	Bronx	NY	6,000
San Fernando Valley Hebrew HS	Public Charity	Enhancing Jewish Day School Libraries	12003 Riverside Drive	Valley Village	CA	1,250
Shaarey Bnos Chayil Institute	Public Charity	Jewish education	75-09 Main Street	Flushing	NY	3,000
Shulamit School for Girls	Public Charity	Enhancing Jewish Day School Libraries	1277 East 14th Street	Brooklyn	NY	625
Solomon Schechter School of Westchester	Public Charity	Project to help Jewish Schools promote Shabbat observance and Judaic commitment	555 West Hartsdale Avenue	Westchester	NY	16,879
South Area Solomon Schechter Day School	Public Charity	Enhancing Jewish education	One Commerce Way	Norwood	MA	25,000
Stern Hebrew High School	Public Charity	Enhancing Jewish Day School Libraries	1630 Hoffnagle Street	Philadelphia	PA	375
Tal Am	Expenditure Responsibility	Judaic curriculum project	4600 Thimens	Ville St. Laurent	Quebec,Canada	847,650
Talmud Torah of ST Paul	Public Charity	To encourage the use of technology in education	768 Hamilne Ave S	St Paul	MN	4,481
Tarbut V'torah Community Day School	Public Charity	Jewish education	5200 Bonita Canyon Drive	Irvine	CA	625
Taryag Legacy Foundation	Public Charity	Jewish education	1136 Somerset Ave	Lakewood	NJ	50,000
Teacher Fellowship Program, inc	Public Charity	Program to support the improvement of instruction at schls servicing immigrant students	66 Parkville Ave.	Brooklyn	NY	135,428
The Hebrew Academy Adelson School	Public Charity	Enhancing Jewish Day School Libraries	9700 West Hillpointe Road	Las Vegas	NV	750
The Beckett Fund	Public Charity	To facilitate litigation advancing the interests of Jewish day school education	1350 Connecticut Avenue, NW Suite 605	Washington	DC	75,000
The Ben Lipson Hillel Comm HS	Public Charity	Project to help Jewish Schools promote Shabbat observance and Judaic commitment	19000 Northeast 25th Avenue	Miami	FL	7,376
The Birthright Israel Foundation	Public Charity	Israel education project	521 Fifth Avenue, 27th Floor	New York	NY	1,000,000
The Central Agency for Jewish Education of St Louis	Public Charity	Program to promote cost savings in the operation of Jewish Day Schools	12 Millstone Campus Dr	St Louis	MO	12,500
The Cleveland Jewish News	Expenditure Responsibility	Israel advocacy project	21880 Commerce Park, Suite 1	Beachwood	OH	144,000
The David Project	Public Charity	Israel education	P O Box 52390	Boston	MA	499,304
The Emery/Weiner Center for Jewish Education	Public Charity	Project to help Jewish Schools promote Shabbat observance and Judaic commitment	9825 Stella Fink Road	Houston	TX	7,120
The Foundation Center	Public Charity	General support grant	79 Fifth Ave	New York	NY	5,000
The Frisch School	Public Charity	To encourage the use of technology in education	West 120 Century Road	Paramus	NJ	11,500
The Hebrew Academy	Public Charity	To encourage the use of technology in education	11333 Cliffwood Drive	Houston	TX	8,250
The Hebrew Day School of Ft. Lauderdale	Public Charity	Enhancing Jewish Day School Libraries	6511 West Sunrise Boulevard	Plantation	FL	625
The Jewish Community Hs of the Bay	Public Charity	Program to encourage day school enrollment	1835 Ellis Street	San Fransisco	CA	31,949
The Jewish Community Schl Network - RAVSAK	Public Charity	Enhancing Jewish education	120 West 97th Street	New York	NY	497,960

Grantees	Status	Project Summary	Address	City	State	Grant Payment
The Jewish Day School of Greater Washington	Public Charity	Project to help Jewish Schools promote Shabbat observance and Judaic commitment	11710 Hunters Lane	Rockville	MD	23,500
The Jewish Week	Expenditure Responsibility	Israel advocacy project	1501 Broadway, Suite 505	New York	NY	262,500
The Maimonides Academy of Balt	Public Charity	Enhancing Jewish Day School Libraries	6300 Park Heights Avenue	Baltimore	MD	625
The New Community Jewish Day School/High School	Public Charity	Project to help Jewish Schools promote Shabbat observance and Judaic commitment	7353 Valley Circle Boulevard	West Hills	CA	13,220
The Partnership for Jewish Learning & Life	Public Charity	Program to promote cost savings in the operation of Jewish Day Schools	1251 6th Ave	Whippany	NJ	35,000
The Irving Shlenker School	Public Charity	To encourage the use of technology in education	5600 N Braeswood	Houston	TX	6,075
The Solomon Schechter DS of Essex & Union	Public Charity	Project to help Jewish Schools promote Shabbat observance and Judaic commitment	122 Gregory Avenue	West Orange	NY	3,229
The Solomon Schechter HS of Nassau County/Long Island	Public Charity	Project to help Jewish Schools promote Shabbat observance and Judaic commitment	27 Cedar Swamp Road	Glencove	NY	4,899
The Stephen S Wise Temple	Public Charity	Project to help Jewish Schools promote Shabbat observance and Judaic commitment	15800 Zeldins' Way	Los Angeles	CA	9,250
The Weber School	Public Charity	Project to help Jewish Schools promote Shabbat observance and Judaic commitment	6751 Roswell Road	Dunwoody	GA	6,689
Torah Academy of Bergen County	Public Charity	Enhancing Jewish Day School Libraries	1600 Queen Anne Road	Teaneck	NJ	750
Torah academy of Philadelphia	Public Charity	Enhancing Jewish Day School Libraries	742 Argyle Road	Wynnewood	PA	750
United Talmud Torahs-Herzliah High School	Equivalency Determination	Project to help Jewish Schools promote Shabbat observance and Judaic commitment	4840 St. Kevin Ave.	Montreal	Quebec, Canada	14,900
University of California	Public Charity	Mentoring novice teachers at Jewish Day schools	725 Front Street Suite 400	Santa Cruz	CA	164,861
United Jewish Communities - Metro West	Public Charity	Jewish education	901 Route 10	Whippany	NJ	5,000
Union For Reform Judaism	Public Charity	Summer camp planning grant	633 3rd Ave	New York	NY	16,500
World Union for Progressive Judaism	Public Charity	Program to enhance Jewish content in summer camps in the FSU	633 Third Avenue	New York	NY	57,500
Yavne Academy of Dallas/Texas	Public Charity	Enhancing Jewish Day School Libraries	12324 Merit Drive	Dallas	TX	1,238
Yeshiva Darchei Menachem	Public Charity	Enhancing Jewish education in day schools	823 Eastern Parkway	Brooklyn	NY	5,000
Yeshiva Hs for Girls	Public Charity	Enhancing Jewish Day School Libraries	1650 Palisade Avenue	Teaneck	NJ	625
Yeshiva High School Inc	Public Charity	Program to encourage day school enrollment	3130 Raymond Drive	Atlanta	GA	7,125
Yeshivah HS of Boca Raton-Weinbaum Yeshivah HS	Public Charity	Enhancing Jewish Day School Libraries	7902 Montoya Circle	Boca Raton	FL	625
Yeshiva HS of Greater Wash	Public Charity	Enhancing Jewish Day School Libraries	2010 Linden Lane	Silver Spring	MD	1,011
Yeshiva of Flatbush	Public Charity	Jewish education	1609 Avenue J	Brooklyn	NY	1,000
Yeshiva Ohr Elchonon Chabad	Public Charity	Enhancing Jewish Day School Libraries	7215 Waring Avenue	Los Angeles	CA	625
Yeshivat Or Hazafon Rabbinical College	Public Charity	Enhancing Jewish Day School Libraries	5017 90th Avenue, SE	Mercer Island	WA	645
Yeshiva Ohr Torah Community School-Manhattan DS	Public Charity	Enhancing Jewish education in day schools	310 West 75th	New York	NY	5,000

Grantees		Status	Project Summary	Address	City	State	Grant Payment
Yeshiva Shaare Zion Ohel Bracha		Public Charity	Program to support the improvement of instruction at schls servicing immigrant students	66-35 108th Street	Forest Hills	NY	50,000
Yeshiva University		Public Charity	Advanced Talmud program for Women & Promoting Religious Purposefulness in Jewish Schools	2540 Amsterdam Avenue	New York	NY	221,798
Yeshiva of L.A. Girls High School		Public Charity	To encourage the use of technology in education	1619 South Robertson Boulevard	Los Angeles	CA	8,125
Yeshivat Achei Tmimim		Public Charity	Enhancing Jewish Day School Libraries	2100 Wightman Street	Pittsburgh	PA	375
Yeshivat Akiva		Public Charity	Enhancing Jewish Day School Libraries	21100 West Twelve Mile Road	Southfield	MI	375
Yeshivat Bnei Akiva Ohr Chayim		Equivalency Determination	Enhancing Jewish Day School Libraries	159 Almore Ave	Toronto	Ontario, Canada	557
Ulpanot Orot		Equivalency Determination	Enhancing Jewish Day School Libraries	159 Almore Ave	Toronto	Ontario, Canada	502
Yeshivat Noam		Public Charity	To encourage the use of technology in education	70 West Century Rd	Paramus	NJ	9,500
Yeshuvat Ohr Haim Inc		Public Charity	Program to support the improvement of instruction at schls servicing immigrant students	86-06 135th Street	Richmond Hill	NY	22,000
Yeshivat Ohr Hatorah		Public Charity	Enhancing Jewish Day School Libraries	5822 11th Avenue	Brooklyn	NY	375
Yeshivat Shaare Torah girls High School		Public Charity	Jewish education	1768 Ocean Avenue	Brooklyn	NY	750
Dr Betsy Dolgin Katz	A	Individual	To encourage the development of new projects in Jewish literacy, Jewish peoplehood and religious purposefulness	601 Skokie Blvd	Northbrook	IL	75,000
Rabbi Rachel Nussbaum	A	Individual	To encourage the development of new projects in Jewish literacy, Jewish peoplehood and religious purposefulness	PO Box 19666	Seattle	WA	75,000
Rabbi Menachem Schmidt	A	Individual	To encourage the development of new projects in Jewish literacy, Jewish peoplehood and religious purposefulness	2310 Hampden Blvd	Reading	PA	75,000
Aliza Kline	A	Individual	To encourage the development of new projects in Jewish literacy, Jewish peoplehood and religious purposefulness	1838 Washington Street	Newton	MA	75,000
Ariel Beery	A	Individual	To encourage the development of new projects in Jewish literacy, Jewish peoplehood and religious purposefulness	633 Third Ave	New York	NY	55,000
David Cygielman	A	Individual	To encourage the development of new projects in Jewish literacy, Jewish peoplehood and religious purposefulness	PO Box 3084	Santa Barbara	CA	75,000
Aharon Horwitz	A	Individual	To encourage the development of new projects in Jewish literacy, Jewish peoplehood and religious purposefulness	633 Third Ave	New York	NY	55,000
Rabbi Elie Kaunfer	A	Individual	To encourage the development of new projects in Jewish literacy, Jewish peoplehood and religious purposefulness	25 Broadway	New York	NY	75,000
Rabbi Dov Linzer	A	Individual	To encourage the development of new projects in Jewish literacy, Jewish peoplehood and religious purposefulness	475 Riverside Drive	New York	NY	75,000

Grantees		Status	Project Summary	Address	City	State	Grant Payment
Daniel Libenson	A	Individual	To encourage the development of new projects in Jewish literacy, Jewish peoplehood and religious purposefulness	520 Eighth Ave 20 Fl	New York	NY	75,000
Dr Erica Brown	A	Individual	To encourage the development of new projects in Jewish literacy, Jewish peoplehood and religious purposefulness	318 Stonington Road	Silver Spring	MD	75,000
						TOTAL GRANTS PAID	39,157,356

A - Grants to individuals are in compliance with IRS letter ruling issued to the Organization in July 2000.

THE AVI CHAI FOUNDATION
FORM 990PF PART XV, GRANTS APPROVED FOR FUTURE PAYMENT
EIN#13-3252800
DECEMBER 31, 2009

Grantees	Status	Project Summary	Address	City	State	Amount Approved
Academy Youth Service Org	Public Charity	To encourage the use of technology in education	14401 Willow Lane	Huntington Beach	CA	2,000
Akiba Academy of Dallas	Public Charity	Program to promote cost savings in the operation of Jewish Day Schools	12324 Merit Dr	Dallas	TX	90,000
AIC - American Israeli Cooperative	Public Charity	Enhancing Jewish content on Internet	2810 Blaine Drive	Chevy Chase	MD	103,000
American Friends of Bnei Akiva Yeshivas in Israel	Public Charity	Enhancing Jewish education and Israel advocacy	11 Broadway #901	New York	NY	20,000
American Hebrew Academy	Public Charity	To encourage the use of technology in education	4334 Hobbs Road	Greensboro	NC	2,080
American Jewish Joint Distribution Committee	Public Charity	Jewish Education Projects in the FSU	711 Third Avenue - 10FL	New York	NY	332,114
American Pardes Foundation	Public Charity	Teacher Training Program	5 West 37th Street Suite 802	New York	NY	4,412,000
Behrman House, Inc	Expenditure Responsibility	Enhancing Jewish content on Internet	11 Edison Place	Springfield	NJ	505,880
Bernard Zell Anshe Emet School	Public Charity	To encourage the use of technology in education	3751 N Broadway	Chicago	IL	2,125
Bialik Hebrew Day School	Equivalency Determination	To encourage the use of technology in education	2760 Bathurst St	Toronto	Ontario,Canada	2,500
Bar-Ilan University in Israel	Public Charity	Enhancing Jewish Day School Education	235 Park Ave. South	New York	NY	122,000
BlueStar PR	Public Charity	Israel advocacy project	116 New Montgomery Street, Suite 206	San Francisco	CA	222,763
Brandeis University	Public Charity	Enhancing Jewish education in Summer camps	415 South Street	Waltham	MA	181,000
Camps Magen Avraham, Heller, Sternberg	Public Charity	program to integrate public school children into camp life to provide them with a positive Jewish experience	1123 Broadway, Room 1011	New York	NY	50,000
Center for Israel Education	Public Charity	Israel advocacy project	1256 Briarcliff Road	Atlanta	GA	280,000
Columbus Jewish Federation	Public Charity	Program to promote cost savings in the operation of Jewish Day Schools	1175 College Ave	Columbus	OH	45,000
Donna Klein Jewish Academy	Public Charity	Program to promote cost savings in the operation of Jewish Day Schools	9701 Donna Klein Blvd	Boca Raton	FL	48,500
Ecole Maimonide - Jacob Safra Campus	Equivalency Determination	Enhancing Jewish Day School Libraries	1900 Rue Bourdon	Ville St. Laurent	Quebec, Canada	625
Ecole Maimonide - Parkhaven Campus	Equivalency Determination	Enhancing Jewish Day School Libraries	5615 Parkhaven	Cote St. Luc,	Quebec, Canada	625
Federation of Jewish Communities of the CIS	Public Charity	Jewish Education Projects in the FSU	580 Fifth Avenue, Suite 800	New York	NY	400,000
Foundation for Jewish Camping	Public Charity	Enhancing Jewish education in Summer camps	520 8th Ave. 20th Floor	New York	NY	1,619,000
Gray Academy of Jewish Education	Equivalency Determination	To encourage the use of technology in education	123 Doncaster Street, Suite A100	Winnipeg	Manitoba, Canada	977
Hamilton Hebrew Academy	Equivalency Determination	Program to promote cost savings in the operation of Jewish Day Schools	60 Dow Ave	Hamilton	Ontario, Canada	54,000
Hebrew Academy of Cleveland	Public Charity	To encourage the use of technology in education	2475 South Green Road	Cleveland	OH	1,850
Hebrew College	Public Charity	Hebrew curriculum project	160 Herrick Road	Boston	MA	631,350
Hillel The Foundation for Jewish Campus Life	Public Charity	Israel advocacy project	800 Eighth Street, NW	Washington	DC	90,000
Jewish Community Centers Association	Public Charity	Prog to enhance Jewish content in summer camps	520 Eighth Avenue, 4th Floor	New York	NY	755,000
Jewish Agency for Israel-NA Council	Public Charity	Prog to enhance Jewish content in summer camps	633 3rd Avenue, 21st Floor	New York	NY	1,280,000
Jewish Education for Generations	Expenditure Responsibility	Program to promote cost savings in the operation of Jewish Day Schools	600 S Prospect Ave	Bergenfield	NJ	12,500
Jewish Federation of Greater New Orleans	Public Charity	Program to encourage day school enrollment	3747 W Esplanade Ave	Metairie	LA	100,000
Jewish People's Schools-Bialik High School	Equivalency Determination	To encourage the use of technology in education	6500 Kildare Road	Cote St. Luc,	Quebec, Canada	1,750
Jewish Theological Seminary	Public Charity	To support principals training and to implement a set of standards for the study of Tanakh	3080 Broadway	New York	NY	762,000

THE AVI CHAI FOUNDATION
FORM 990PF PART XV, GRANTS APPROVED FOR FUTURE PAYMENT
EIN#13-3252800
DECEMBER 31, 2009

Grantees	Status	Project Summary	Address	City	State	Amount Approved
Jewish United Fund of Metropolitan Chicago	Public Charity	Israel advocacy project	30 South Wells St	Chicago	IL	181,000
King David High School	Equivalency Determination	Enhancing Jewish Day School Libraries	5718 Willow Street	Vancouver	BC, Canada	625
Moriah School of Englewood	Public Charity	To encourage the use of technology in education	53 South Woodland	Englewood	NJ	1,170
National Ramah Commission	Public Charity	Prog to enhance Jewish content in summer camps	3080 Broadway	New York	NY	584,000
National Society of Hebrew Day Schools	Public Charity	website for educators containing curricular material	1090 Coney Island Ave	Brooklyn	NY	154,000
New Teacher Center	Public Charity	Mentoring novice teachers at Jewish Day schools	725 Front Street	Santa Cruz	CA	300,000
New York University	Public Charity	programs to improve Jewish education	295 Lafayette Street	New York	NY	67,000
Partnership for Excellence in Jewish Education	Public Charity	Enhancing Jewish education	88 Broad Street, 6th Floor	Cambridge	MA	600,000
Solomon Schechter School of Westchester	Public Charity	To encourage the use of technology in education	30 Dellwood Rd	White Plains	NY	975
South Area Solomon Schechter Day School	Public Charity	Enhancing Jewish education	One Commerce Way	Norwood	MA	25,000
Tal Am	Expenditure Responsibility	Judaic curriculum project	4600 Thimens	Ville St. Laurent	Quebec, Canada	2,135,000
Talmud Torah of St Paul Day School	Public Charity	To encourage the use of technology in education	768 Hamiline Ave S	St Paul	MN	1,494
Teacher Fellowship Program, inc	Public Charity	Program to support the improvement of instruction at schls servicing immigrant students	66 Parkville Ave	Brooklyn	NY	17,439
The Hebrew Academy Adelson School	Public Charity	Enhancing Jewish Day School Libraries	9700 West Hillpointe Road	Las Vegas	NV	375
The Becket Fund for Religious Liberty	Public Charity	To facilitate litigation advancing the interests of Jewish day school education	1350 Connecticut Ave	Washington	DC	325,000
The Birthright Israel Foundation	Public Charity	Israel education project	521 Fifth Avenue, 27th Floor	New York	NY	333,000
The Central Agency for Jewish Education of St Louis	Public Charity	Program to promote cost savings in the operation of Jewish Day Schools	12 Millstone Campus Dr	St Louis	MO	37,500
The Cleveland Jewish News	Expenditure Responsibility	Israel advocacy project	21880 Commerce Park, Suite 1	Cleveland	OH	180,000
The David Project	Public Charity	Israel education	P O Box 52590	Boston	MA	184,000
The Frisch School	Public Charity	To encourage the use of technology in education	West 120 Century Road	Paramus	NJ	2,500
The Hebrew Academy	Public Charity	To encourage the use of technology in education	11333 Cliffwood Drive	Houston	TX	2,500
The Jewish Community Schl Network - RAVSAK	Public Charity	Enhancing Jewish education	120 West 97th Street	New York	NY	2,020,000
The Jewish Week	Expenditure Responsibility	Israel advocacy project	1501 Broadway, Suite 505	New York	NY	526,000
The Irving Shlenker School	Public Charity	To encourage the use of technology in education	5600 N Braeswood	Houston	TX	2,025
The Partnership for Jewish Learning & Life	Public Charity	Program to promote cost savings in the operation	901 Route 10	Whippany	NJ	107,000
United Synagogue of Conservative Judaism	Public Charity	Jewish education	155 Fifth Avenue	New York	NY	15,000
Yeshiva High School	Public Charity	Enhancing Jewish Day School Libraries	3130 Raymond Drive	Atlanta	GA	625
Yeshiva University	Public Charity	Advanced Talmud program for Women & Promoting Religious Purposefulness in Jewish Schools	2540 Amsterdam Avenue	New York	NY	204,000
Yeshivat Noam	Public Charity	To encourage the use of technology in education	70 West Century Rd	Paramus	NJ	1,500
Yeshivat Ohr Haim	Public Charity	Program to support the improvement of	86-06 135th Street	Richmond Hill	NY	12,000
Yeshivat Or Hazafon Rabbinical College	Public Charity	Enhancing Jewish Day School Libraries instruction at schls servicing immigrant students	5017 90th Avenue, SE	Mercer Island	WA	625
Yeshiva of L.A. Girls High School	Public Charity	To encourage the use of technology in education	9760 Pico Blvd	Los Angeles	CA	2,500
				Total Grants Approved for Future Payment		20,164,492.00

Form **6252**

Department of the Treasury
Internal Revenue Service

Installment Sale Income

▶ Attach to your tax return.

▶ Use a separate form for each sale or other disposition of property on the installment method.

OMB No. 1545-0228

2009

Attachment Sequence No 79

Name(s) shown on return: THE AVI CHAI FOUNDATION

Identifying number: 13-3252800

1 Description of property ▶ 98,771 OF SHRS SANFORD BERNSTEIN ADVANCED VALUE OFFSHORE FUND LTD

2a Date acquired (mm/dd/yyyy) ▶ 6/30/1997 b Date sold (mm/dd/yyyy) ▶ 12/31/2009

3 Was the property sold to a related party (see instructions) after May 14, 1980? If "No," skip line 4 . . . . ☐ Yes ☒ No

4 Was the property you sold to a related party a marketable security? If "Yes," complete Part III. If "No," complete Part III for the year of sale and the 2 years after the year of sale . . . ☐ Yes ☐ No

Part I Gross Profit and Contract Price. *Complete this part for the year of sale only.*

5	Selling price including mortgages and other debts. **Do not** include interest whether stated or unstated			5	20,862,808
6	Mortgages, debts, and other liabilities the buyer assumed or took the property subject to (see instructions)	6			
7	Subtract line 6 from line 5	7	20,862,808		
8	Cost or other basis of property sold	8	10,893,461		
9	Depreciation allowed or allowable	9			
10	Adjusted basis. Subtract line 9 from line 8	10	10,893,461		
11	Commissions and other expenses of sale	11			
12	Income recapture from Form 4797, Part III (see instructions)	12			
13	Add lines 10, 11, and 12			13	10,893,461
14	Subtract line 13 from line 5. If zero or less, **do not** complete the rest of this form (see instructions)			14	9,969,347
15	If the property described on line 1 above was your main home, enter the amount of your excluded gain (see instructions). Otherwise, enter -0-			15	
16	**Gross profit.** Subtract line 15 from line 14			16	9,969,347
17	Subtract line 13 from line 6. If zero or less, enter -0-			17	
18	**Contract price.** Add line 7 and line 17			18	20,862,808

Part II Installment Sale Income. Complete this part for the year of sale **and** any year you receive a payment or have certain debts you must treat as a payment on installment obligations.

19	Gross profit percentage (expressed as a decimal amount). Divide line 16 by line 18. For years after the year of sale, see instructions			19	.478
20	If this is the year of sale, enter the amount from line 17. Otherwise, enter -0-			20	
21	Payments received during year (see instructions). **Do not** include interest, whether stated or unstated			21	0
22	Add lines 20 and 21			22	0
23	Payments received in prior years (see instructions). **Do not** include interest, whether stated or unstated	23			
24	**Installment sale income.** Multiply line 22 by line 19			24	0
25	Enter the part of line 24 that is ordinary income under the recapture rules (see instructions)			25	
26	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions)			26	0

Part III Related Party Installment Sale Income. Do not complete if you received the final payment this tax year.

27 Name, address, and taxpayer identifying number of related party

28 Did the related party resell or dispose of the property ("second disposition") during this tax year? . . . ☐ Yes ☐ No

29 If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is met. Check the box that applies.

a ☐ The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (mm/dd/yyyy) ▶

b ☐ The first disposition was a sale or exchange of stock to the issuing corporation

c ☐ The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.

d ☐ The second disposition occurred after the death of the original seller or buyer.

e ☐ It can be established to the satisfaction of the Internal Revenue Service that tax avoidance was not a principal purpose for either of the dispositions. If this box is checked, attach an explanation (see instructions).

30	Selling price of property sold by related party (see instructions)	30	
31	Enter contract price from line 18 for year of first sale	31	
32	Enter the **smaller** of line 30 or line 31	32	
33	Total payments received by the end of your 2009 tax year (see instructions)	33	
34	Subtract line 33 from line 32. If zero or less, enter -0-	34	
35	Multiply line 34 by the gross profit percentage on line 19 for year of first sale	35	
36	Enter the part of line 35 that is ordinary income under the recapture rules (see instructions)	36	
37	Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions)	37	

Form **6252**

Department of the Treasury
Internal Revenue Service

Installment Sale Income

▶ Attach to your tax return.

▶ Use a separate form for each sale or other disposition of property on the installment method.

OMB No. 1545-0228

2009

Attachment Sequence No 79

Name(s) shown on return: THE AVI CHAI FOUNDATION

Identifying number

1	Description of property ▶	199,995 SHRS OF BERNSTEIN GLOBAL OPPORTUNITIES OFFSHORE HEDGE FUND LTD
2a	Date acquired (mm/dd/yyyy) ▶	11/28/2003
b	Date sold (mm/dd/yyyy) ▶	12/31/2009
3	Was the property sold to a related party (see instructions) after May 14, 1980? If "No," skip line 4	☐ Yes ☒ No
4	Was the property you sold to a related party a marketable security? If "Yes," complete Part III. If "No," complete Part III for the year of sale and the 2 years after the year of sale	☐ Yes ☐ No

Part I Gross Profit and Contract Price. Complete this part for the year of sale only.

5	Selling price including mortgages and other debts. Do not include interest whether stated or unstated			5	21,463,257
6	Mortgages, debts, and other liabilities the buyer assumed or took the property subject to (see instructions)	6			
7	Subtract line 6 from line 5	7	21,463,257		
8	Cost or other basis of property sold	8	20,000,000		
9	Depreciation allowed or allowable	9			
10	Adjusted basis. Subtract line 9 from line 8	10	20,000,000		
11	Commissions and other expenses of sale	11			
12	Income recapture from Form 4797, Part III (see instructions)	12			
13	Add lines 10, 11, and 12			13	20,000,000
14	Subtract line 13 from line 5. If zero or less, do not complete the rest of this form (see instructions)			14	1,463,257
15	If the property described on line 1 above was your main home, enter the amount of your excluded gain (see instructions). Otherwise, enter -0-			15	
16	**Gross profit.** Subtract line 15 from line 14			16	1,463,257
17	Subtract line 13 from line 6. If zero or less, enter -0-			17	0
18	**Contract price.** Add line 7 and line 17			18	21,463,257

Part II Installment Sale Income. Complete this part for the year of sale and any year you receive a payment or have certain debts you must treat as a payment on installment obligations.

19	Gross profit percentage (expressed as a decimal amount). Divide line 16 by line 18. For years after the year of sale, see instructions			19	.068
20	If this is the year of sale, enter the amount from line 17. Otherwise, enter -0-			20	0
21	Payments received during year (see instructions). Do not include interest, whether stated or unstated			21	0
22	Add lines 20 and 21			22	0
23	Payments received in prior years (see instructions). Do not include interest, whether stated or unstated	23	0		
24	**Installment sale income.** Multiply line 22 by line 19			24	0
25	Enter the part of line 24 that is ordinary income under the recapture rules (see instructions)			25	
26	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions)			26	0

Part III Related Party Installment Sale Income. Do not complete if you received the final payment this tax year.

27 Name, address, and taxpayer identifying number of related party

28 Did the related party resell or dispose of the property ("second disposition") during this tax year? ☐ Yes ☐ No

29 If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is met. Check the box that applies.

a ☐ The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities) If this box is checked, enter the date of disposition (mm/dd/yyyy) ▶

b ☐ The first disposition was a sale or exchange of stock to the issuing corporation.

c ☐ The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.

d ☐ The second disposition occurred after the death of the original seller or buyer.

e ☐ It can be established to the satisfaction of the Internal Revenue Service that tax avoidance was not a principal purpose for either of the dispositions If this box is checked, attach an explanation (see instructions).

30	Selling price of property sold by related party (see instructions)	30	
31	Enter contract price from line 18 for year of first sale	31	
32	Enter the smaller of line 30 or line 31	32	
33	Total payments received by the end of your 2009 tax year (see instructions)	33	
34	Subtract line 33 from line 32. If zero or less, enter -0-	34	
35	Multiply line 34 by the gross profit percentage on line 19 for year of first sale	35	
36	Enter the part of line 35 that is ordinary income under the recapture rules (see instructions)	36	
37	Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions)	37	

Form **6252**

Department of the Treasury
Internal Revenue Service

Installment Sale Income

▶ Attach to your tax return.

▶ Use a separate form for each sale or other disposition of property on the installment method.

OMB No 1545-0228

2009

Attachment Sequence No 79

Name(s) shown on return: THE AVI CHAI FOUNDATION

Identifying number:

1 Description of property ▶ 100,000 SHRS AB GLOBAL DIVERSIFIED STRATEGY LTD OFFSHORE HEDGE FUND

2a Date acquired (mm/dd/yyyy) ▶ 3/28/2002 b Date sold (mm/dd/yyyy) ▶ 12/31/2009

3 Was the property sold to a related party (see instructions) after May 14, 1980? If "No," skip line 4 . . . . ☐ Yes ☒ No

4 Was the property you sold to a related party a marketable security? If "Yes," complete Part III. If "No," complete Part III for the year of sale and the 2 years after the year of sale . . . ☐ Yes ☐ No

Part I Gross Profit and Contract Price. Complete this part for the year of sale only.

5	Selling price including mortgages and other debts. **Do not** include interest whether stated or unstated			5	15,937,540
6	Mortgages, debts, and other liabilities the buyer assumed or took the property subject to (see instructions)	6			
7	Subtract line 6 from line 5	7	15,937,540		
8	Cost or other basis of property sold	8	10,000,000		
9	Depreciation allowed or allowable	9			
10	Adjusted basis. Subtract line 9 from line 8	10	10,000,000		
11	Commissions and other expenses of sale	11			
12	Income recapture from Form 4797, Part III (see instructions)	12			
13	Add lines 10, 11, and 12			13	10,000,000
14	Subtract line 13 from line 5. If zero or less, **do not** complete the rest of this form (see instructions)			14	5,937,540
15	If the property described on line 1 above was your main home, enter the amount of your excluded gain (see instructions). Otherwise, enter -0-			15	
16	**Gross profit.** Subtract line 15 from line 14			16	5,937,540
17	Subtract line 13 from line 6. If zero or less, enter -0-			17	0
18	**Contract price.** Add line 7 and line 17			18	15,937,540

Part II Installment Sale Income. Complete this part for the year of sale and any year you receive a payment or have certain debts you must treat as a payment on installment obligations.

19	Gross profit percentage (expressed as a decimal amount). Divide line 16 by line 18. For years after the year of sale, see instructions			19	.373
20	If this is the year of sale, enter the amount from line 17. Otherwise, enter -0-			20	0
21	Payments received during year (see instructions). **Do not** include interest, whether stated or unstated			21	0
22	Add lines 20 and 21			22	0
23	Payments received in prior years (see instructions). **Do not** include interest, whether stated or unstated	23			
24	**Installment sale income.** Multiply line 22 by line 19			24	0
25	Enter the part of line 24 that is ordinary income under the recapture rules (see instructions)			25	
26	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions)			26	0

Part III Related Party Installment Sale Income. Do not complete if you received the final payment this tax year.

27 Name, address, and taxpayer identifying number of related party

28 Did the related party resell or dispose of the property ("second disposition") during this tax year? . . . ☐ Yes ☐ No

29 **If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is met. Check the box that applies.**

a ☐ The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (mm/dd/yyyy) ▶

b ☐ The first disposition was a sale or exchange of stock to the issuing corporation.

c ☐ The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.

d ☐ The second disposition occurred after the death of the original seller or buyer.

e ☐ It can be established to the satisfaction of the Internal Revenue Service that tax avoidance was not a principal purpose for either of the dispositions. If this box is checked, attach an explanation (see instructions)

30	Selling price of property sold by related party (see instructions)	30	
31	Enter contract price from line 18 for year of first sale	31	
32	Enter the **smaller** of line 30 or line 31	32	
33	Total payments received by the end of your 2009 tax year (see instructions)	33	
34	Subtract line 33 from line 32. If zero or less, enter -0-	34	
35	Multiply line 34 by the gross profit percentage on line 19 for year of first sale	35	
36	Enter the part of line 35 that is ordinary income under the recapture rules (see instructions)	36	
37	Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions)	37	

Form **8868** (Rev April 2009) Department of the Treasury Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return

▶ File a separate application for each return

OMB No 1545-1709

- 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* and click on *e-file for Charities & Nonprofits*.

Type or print	Name of Exempt Organization **AVI CHAI FOUNDATION**	**Employer identification number** 13-3252800
File by the due date for filing your return See instructions	Number, street, and room or suite no If a P O box, see instructions **1015 PARK AVENUE**	
	City, town or post office, state, and ZIP code For a foreign address, see instructions **NEW YORK NY 10028**	

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

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

- The books are in the care of ▶ AVI CHAI FOUNDATION

Telephone No ▶ (   ) 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 08/16/2010, to file the exempt organization return for the organization named above The extension is for the organization's return for

▶ [X] calendar year 20 09 or

▶ ☐ tax year beginning ________, 20 ___, and ending ________, 20 ___

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**	$1,147,964
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**	$637,964
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**	$510,000

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	Name of Exempt Organization **AVI CHAI FOUNDATION**		**Employer identification number** 13-3252800
File by the extended due date for filing the return See instructions	Number, street, and room or suite no If a P O box, see instructions **1015 PARK AVENUE**		For IRS use only
	City, town or post office, state, and ZIP code For a foreign address, see instructions **NEW YORK NY 10028**		

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

☐ Form 990 [X] Form 990-PF ☐ Form 1041-A ☐ Form 6069
☐ Form 990-BL ☐ Form 990-T (sec 401(a) or 408(a) trust) ☐ Form 4720 ☐ Form 8870
☐ Form 990-EZ ☐ Form 990-T (trust other than above) ☐ 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 ▶ AVI CHAI FOUNDATION
Telephone No ▶ ( ) 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 11/15/2010
5 For calendar year 2009, or other tax year beginning ______, 20__, and ending ______, 20__
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
Awaiting third party information necessary for filing 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	**8a**	$1,147,964
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**	$1,147,964
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 ▶