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Return of Private Foundation

OMB No 1545-0052

2009

Department of the Treasury
Internal Revenue Serviceor 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

For calendar year 2009, or tax year beginning

, and ending

G Check all that apply

☐ Initial return☐ Initial return of a former public charity☐ Final return☐ Amended return☐ Address change☐ Name changeUse the IRS
label.
Otherwise,
print
or type.
See Specific
Instructions.

Name of foundation

THE E. J. N. R. A. FOUNDATION

Number and street (or P O box number if mail is not delivered to street address)

2200 BISCAYNE BLVD

Room/suite

City or town, state, and ZIP code

MIAMI, FL 33137

A Employer identification number

20-5990090

B Telephone number

305-374-5700

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

☒ 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)

\$ 2048900. (Part I, column (d) must be on cash basis.)

J Accounting method

☒ Cash☐ Accrual☐ Other (specify)

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))(a) Revenue and
expenses per books(b) Net investment
income(c) Adjusted net
income(d) Disbursements
for charitable purposes
(cash basis only)

1 Contributions, gifts, grants, etc., received

2 Check ☒ if the foundation is not required to attach Sch B3 Interest on savings and temporary
cash investments

17156.

STATEMENT 1

4 Dividends and interest from securities

5a Gross rents

b Net rental income or (loss)

6a Net gain or (loss) from sale of assets not on line 10

b Gross sales price for all
assets on line 6a

7 Capital gain net income from Part I

0.

8 Net short-term capital gain

9 Income modifications

10a Gross sales less returns
and allowances

b Less Cost of goods sold

c Gross profit or (loss)

11 Other income

12 Total. Add lines 1 through 11

17156.

0.

0.

13 Compensation of officers, directors, trustees, etc

0.

0.

0.

14 Other employee salaries and wages

15 Pension plans, employee benefits

16a Legal fees

STMT 2

25.

0.

0.

b Accounting fees

c Other professional fees

STMT 3

165.

0.

0.

17 Interest

18 Taxes

19 Depreciation and depletion

20 Occupancy

21 Travel, conferences, and meetings

22 Printing and publications

23 Other expenses

STMT 4

141.

0.

0.

24 Total operating and administrative

expenses. Add lines 13 through 23

331.

0.

0.

25 Contributions, gifts, grants paid

2258975.

2258975.

26 Total expenses and disbursements.

Add lines 24 and 25

2259306.

0.

0.

2258975.

27 Subtract line 26 from line 12

-2242150.

a Excess of revenue over expenses and disbursements

b Net investment income (if negative, enter -0-)

0.

c Adjusted net income (if negative, enter -0-)

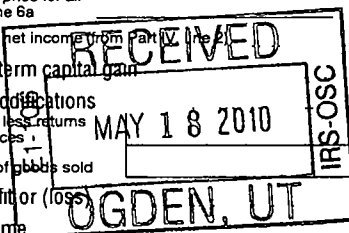
0.

923501
02-02-10

LHA For Privacy Act and Paperwork Reduction Act Notice, see the instructions.

Form 990-PF (2009)

SCANNED MAY 20 2010



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

		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing			
	2 Savings and temporary cash investments	4291050.	2048900.	2048900.
	3 Accounts receivable ▶			
	Less allowance for doubtful accounts ▶			
	4 Pledges receivable ▶			
	Less allowance for doubtful accounts ▶			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons			
	7 Other notes and loans receivable ▶			
	Less allowance for doubtful accounts ▶			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments - U S and state government obligations			
	b Investments - corporate stock			
	c Investments - corporate bonds			
11 Investments - land, buildings, and equipment basis ▶				
Less accumulated depreciation ▶				
12 Investments - mortgage loans				
13 Investments - other				
14 Land, buildings, and equipment basis ▶				
Less accumulated depreciation ▶				
15 Other assets (describe ▶)				
16 Total assets (to be completed by all filers)		4291050.	2048900.	2048900.
Liabilities	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable			
	22 Other liabilities (describe ▶)			
	23 Total liabilities (add lines 17 through 22)		0.	0.
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ ☐			
	and complete lines 24 through 26 and lines 30 and 31.			
	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ ☒			
	and complete lines 27 through 31.			
	27 Capital stock, trust principal, or current funds	4291050.	2048900.	
28 Paid-in or capital surplus, or land, bldg, and equipment fund	0.	0.		
29 Retained earnings, accumulated income, endowment, or other funds	0.	0.		
30 Total net assets or fund balances		4291050.	2048900.	
31 Total liabilities and net assets/fund balances		4291050.	2048900.	

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	4291050.
2 Enter amount from Part I, line 27a	2	-2242150.
3 Other increases not included in line 2 (itemize) ▶	3	0.
4 Add lines 1, 2, and 3	4	2048900.
5 Decreases not included in line 2 (itemize) ▶	5	0.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	2048900.

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)		(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo, day, yr)	(d) Date sold (mo, day, yr)
1a				
b NONE				
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			(i) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))	
(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any		
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	
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) If (loss), enter -0- in Part I, line 8			3	

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

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

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

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period?

☐ Yes ☒ No

If "Yes," the foundation does not qualify under section 4940(e). Do not complete this part.

1 Enter the appropriate amount in each column for each year, see instructions before making any entries

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2008	1761323.	4937759.	.356705
2007	1467649.	6245336.	.234999
2006	0.	6895000.	.000000
2005			
2004			

2 Total of line 1, column (d)	2	.591704
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	.197235
4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5	4	3041936.
5 Multiply line 4 by line 3	5	599976.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	0.
7 Add lines 5 and 6	7	599976.
8 Enter qualifying distributions from Part XII, line 4 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	8	2258975.

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

1a Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1 Date of ruling or determination letter _____ (attach copy of letter if necessary-see instructions)		1	0.
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☒ and enter 1% of Part I, line 27b			
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col (b)			
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		2	0.
3 Add lines 1 and 2		3	0.
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	0.
6 Credits/Payments			
a 2009 estimated tax payments and 2008 overpayment credited to 2009	6a		
b Exempt foreign organizations - tax withheld at source	6b		
c Tax paid with application for extension of time to file (Form 8868)	6c		
d Backup withholding erroneously withheld	6d		
7 Total credits and payments. Add lines 6a through 6d	7		0.
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		0.
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10		
11 Enter the amount of line 10 to be Credited to 2010 estimated tax ☐ 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?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for definition)? If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.		X
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation ☐ \$ 0. (2) On foundation managers ☐ \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ☐ \$ 0.		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities.		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T.		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XV.	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) ☐ DE, FL		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2009 or the taxable year beginning in 2009 (see instructions for Part XIV)? If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

N/A

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Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		X
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► N/A	13	X	
14	The books are in care of ► SONNY KAHN, TREASURER Located at ► 2200 BISCAYNE BLVD, MIAMI, FL	Telephone no ► 305-374-5700 ZIP+4 ► 33137		
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 N/A		

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

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

	Yes	No
1a During the year did the foundation (either directly or indirectly)		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	☐ 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)? Organizations relying on a current notice regarding disaster assistance check here	N/A	1b
c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2009?		1c X
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))		
a At the end of tax year 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 instructions)	N/A	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.)	N/A	3b
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		4a X
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2009?		4b X

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Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)**5a** During the year did the foundation pay or incur any amount to

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?

☐ Yes ☒ No

(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?

☐ Yes ☒ No

(3) Provide a grant to an individual for travel, study, or other similar purposes?

☐ Yes ☒ No

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)?

☐ Yes ☒ No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?

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

N/A

5b

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?

N/A

☐ 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

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

X

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?☐ Yes ☒ No**b** If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?

N/A

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.

(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
ERICA KAHN 2200 BISCAYNE BLVD MIAMI, FL 33137	PRESIDENT & DIRECTOR 0.00	0.	0.	0.
SONNY KAHN 2200 BISCAYNE BLVD MIAMI, FL 33137	TREASURER & DIRECTOR 0.00	0.	0.	0.
ELLIOT KAHN 2200 BISCAYNE BLVD MIAMI, FL 33137	SECRETARY & DIRECTOR 0.00	0.	0.	0.
MARTIN KALB 2200 BISCAYNE BLVD MIAMI, FL 33137	DIRECTOR 0.00	0.	0.	0.

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

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

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

0

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Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)**3** Five highest-paid independent contractors for professional services. If none, enter "NONE."

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

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

0

Part IX-A Summary of Direct Charitable Activities

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

	Expenses
1 GRANTS/CONTRIBUTIONS TO PUBLIC CHARITIES SUPPORTING SOCIAL WELFARE AND HUMANITARIAN AID TO FAMILIES AND CHILDREN IN NEED INCLUDING VICTIMS OF TERRORISM AND NATURAL DISASTERS	2080215.
2 GRANTS/CONTRIBUTIONS TO PUBLIC CHARITIES SUPPORTING EDUCATIONAL, RELIGIOUS EDUCATION, & CULTURAL/ETHNIC AWARENESS PROGRAMS	137260.
3 GRANTS/CONTRIBUTIONS TO PUBLIC CHARITIES SUPPORTING MEDICAL RESEARCH, EMERGENCY MEDICAL ASSISTANCE AND PUBLIC HEALTHCARE AWARENESS	21100.
4 GRANTS/CONTRIBUTIONS TO PUBLIC CHARITIES SUPPORTING YOUTH DEVELOPMENT AND MENTORING PROGRAMS	20400.

Part IX-B Summary of Program-Related Investments

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2

	Amount
1 N/A	
2	
All other program-related investments See instructions	
3	
Total. Add lines 1 through 3	0.

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes		
a	Average monthly fair market value of securities	1a	0.
b	Average of monthly cash balances	1b	3088260.
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	3088260.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	0.
2	Acquisition indebtedness applicable to line 1 assets	2	0.
3	Subtract line 2 from line 1d	3	3088260.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	46324.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	3041936.
6	Minimum investment return. Enter 5% of line 5	6	152097.

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

1	Minimum investment return from Part X, line 6	1	152097.
2a	Tax on investment income for 2009 from Part VI, line 5	2a	
b	Income tax for 2009 (This does not include the tax from Part VI)	2b	
c	Add lines 2a and 2b	2c	0.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	152097.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	152097.
6	Deduction from distributable amount (see instructions)	6	0.
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	152097.

Part XII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes		
a	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	1a	2258975.
b	Program-related investments - total from Part IX-B	1b	0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	2258975.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b	5	0.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	2258975.

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.

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Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2008	(c) 2008	(d) 2009
1 Distributable amount for 2009 from Part XI, line 7				152097.
2 Undistributed income, if any, as of the end of 2009				
a Enter amount for 2008 only			0.	
b Total for prior years		0.		
3 Excess distributions carryover, if any, to 2009				
a From 2004				
b From 2005				
c From 2006				
d From 2007	1125154.			
e From 2008	1514435.			
f Total of lines 3a through e	2639589.			
4 Qualifying distributions for 2009 from Part XII, line 4 ▶ \$ 2258975.				
a Applied to 2008, but not more than line 2a			0.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2009 distributable amount				152097.
e Remaining amount distributed out of corpus	2106878.			
5 Excess distributions carryover applied to 2009 (If an amount appears in column (d), the same amount must be shown in column (a).)	0.			0.
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	4746467.			
b Prior years' undistributed income Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b Taxable amount - see instructions		0.		
e Undistributed income for 2008 Subtract line 4a from line 2a Taxable amount - see instr			0.	
f Undistributed income for 2009 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2010				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)	0.			
8 Excess distributions carryover from 2004 not applied on line 5 or line 7	0.			
9 Excess distributions carryover to 2010. Subtract lines 7 and 8 from line 6a	4746467.			
10 Analysis of line 9				
a Excess from 2005				
b Excess from 2006				
c Excess from 2007	1125154.			
d Excess from 2008	1514435.			
e Excess from 2009	2106878.			

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. | | |

[illegible]

- 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
N/A		

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

Sign Here

**Paid
Preparer's
Use Only**

Signature of officer or trustee

Date _____

5/14/2010

TREASURER

Title

Preparer's
signature

Firm's name (or yours
if self-employed),
address, and ZIP code

Date

Check if self-employed	
------------------------	--

Preparer's identifying number	
-------------------------------	--

FIN ▶

Phone no

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

SOURCE	AMOUNT
BANK OF AMERICA	17123.
REGIONS BANK	33.
TOTAL TO FORM 990-PF, PART I, LINE 3, COLUMN A	17156.

FORM 990-PF LEGAL FEES STATEMENT 2

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
LEGAL FEES	25.	0.	0.	0.
TO FM 990-PF, PG 1, LN 16A	25.	0.	0.	0.

FORM 990-PF OTHER PROFESSIONAL FEES STATEMENT 3

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
PROFESSIONAL FEES	165.	0.	0.	0.
TO FORM 990-PF, PG 1, LN 16C	165.	0.	0.	0.

FORM 990-PF OTHER EXPENSES STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
LEGAL NOTICES	80.	0.	0.	0.
ANNUAL REPORT	61.	0.	0.	0.
TO FORM 990-PF, PG 1, LN 23	141.	0.	0.	0.

FORM 990-PF

GRANTS AND CONTRIBUTIONS
PAID DURING THE YEAR

STATEMENT 4

RECIPIENT NAME AND ADDRESS	RECIPIENT RELATIONSHIP AND PURPOSE OF GRANT	RECIPIENT STATUS	AMOUNT
AHAVAS YISROEL FUND INC. 1340 MICHIGAN AVENUE MIAMI BEACH, FL 33139	NONE SUPPORT HUMAN/SOCIAL SERVICES TO FAMILIES IN NEED	PUBLIC CHARITY	36000.
BAIS CHANA WOMEN INT'L 115 COFFEEHOUSE ROAD KILLINGTON, VT 05751	NONE RELIGIOUS EDUCATION & MENTORING FOR TEENAGE GIRLS	PUBLIC CHARITY	8600.
AMERICAN FRIENDS OF BNAI LEVY FOUNDATION 5417 18TH AVENUE BROOKLYN, NY 11204	NONE PROVIDE ASSISTANCE TO INDIGENT FAMILIES	PUBLIC CHARITY	22000.
CHABAD AT MIDTOWN, INC. 3030 NE 2ND AVE., #3 MIAMI, FL 33137	NONE SUPPORT HUMAN/SOCIAL SERVICES TO FAMILIES IN NEED	PUBLIC CHARITY	3160.
CHABAD CENTER OF NW NJ INC. 10 CAIN COURT NONTVILLE, NJ 07045	NONE SUPPORT HUMAN/SOCIAL SERVICES TO FAMILIES IN NEED	PUBLIC CHARITY	10000.
CHABAD LUBAVITCH OF HAWAII 410 ATKINSON DRIVE HONOLULU, HI 96814	NONE SUPPORT HUMAN/SOCIAL SERVICES TO FAMILIES IN NEED	PUBLIC CHARITY	360.
AMERICAN FRIENDS OF LUBAVITCH 2110 LEROY PLACE NW WASHINGTON, DC 20008	NONE ASSISTANCE TO JEWISH STUDENTS ON CAMPUS	PUBLIC CHARITY	5000.
COLEL CHABAD 806 EASTERN PARKWAY BROOKLYN, NY 11213	NONE SOCIAL/HUMAN SERVICES TO AGED, DISABLED & POOR	PUBLIC CHARITY	128000.

CAMP MOSHAVA OF WILD ROSE INC. 3740 WEST DEMPSTER SKOKIE, IL 60076	NONE PROVIDE JEWISH EDUCATION TO CHILDREN	PUBLIC CHARITY	1000.
EZRAT ISRAEL INC. 806 EASTERN PARKWAY BROOKLYN, NY 11213	NONE SUPPORT HUMAN/SOCIAL SERVICES TO FAMILIES IN NEED	PUBLIC CHARITY	1498685.
CHABAD AT THE CIVIC CENTER 5701 MARIUS STREET CORAL GABLES, FL 33146	NONE ASSISTANCE TO INDIGENT JEWISH FAMILIES	PUBLIC CHARITY	1800.
FRIENDS OF LUBAVITCH OF FLORIDA, INC. 1140 ALTON ROAD MIAMI BEACH, FL 33139	NONE SUPPORT HUMAN/SOCIAL SERVICES TO FAMILIES IN NEED	PUBLIC CHARITY	143560.
FRIENDS OF THE MARCH OF THE LIVING, INC. PO BOX 562947 MIAMI, FL 33256	NONE RELIGIOUS EDUCATION & MENTORING FOR TEENAGERS	PUBLIC CHARITY	10000.
GREATER MIAMI HEBREW ACADEMY 2400 PINETREE DRIVE MIAMI BEACH, FL 33140	NONE RELIGIOUS EDUCATION AND SPIRITUAL DEVELOPMENT	PUBLIC CHARITY	67700.
CHABAD ISRAELI CENTER ATLANTA 5299 ROSWELL ROAD STE 218 ATLANTA, GA 30342	NONE ASSISTANCE TO INDIGENT JEWISH FAMILIES	PUBLIC CHARITY	1800.
CHABAD LUBAVITCH OF GEORGIA INC. 5065 HIGHPOINT ROAD ATLANTA, GA 30342	NONE ASSISTANCE TO INDIGENT JEWISH FAMILIES	PUBLIC CHARITY	1000.
JEWISH LEARNING CENTER-OHR MENACHEM MEDEL INC. 411 41ST STREET MIAMI BEACH, FL 33140	NONE RELIGIOUS EDUCATION AND SPIRITUAL DEVELOPMENT	PUBLIC CHARITY	1800.
CHABAD LUBAVITCH OF PRAGUE 734 MONTGOMERY ST BROOKLYN, NY 11213	NONE ASSISTANCE TO INDIGENT JEWISH FAMILIES	PUBLIC CHARITY	1000.

KAMP FOR KIDS 3600 PINETREE DRIVE MIAMI BEACH, FL 33140	NONE SUPPORT FOR YOUTH DEVELOPMENT PROGRAMS	PUBLIC CHARITY	10000.
KETER ABRAHAM OF CHABAD, INC. 2200 BISCAYNE BLVD MIAMI, FL 33137	NONE ASSISTANCE TO INDIGENT JEWISH FAMILIES	PUBLIC CHARITY	22040.
CHABAD LUBAVITCH OF SOUTHERN SPAIN INC. 1601 CARROLL STREET BROOKLYN, NY 11213	NONE ASSISTANCE TO INDIGENT JEWISH FAMILIES	PUBLIC CHARITY	5000.
MIAMI CHILDREN'S HOSPITAL FOUNDATION, INC. 3000 SW 62ND AVENUE MIAMI, FL 33155	NONE SUPPORT HEALTHCARE SERVICES TO CHILDREN	PUBLIC CHARITY	10000.
CHABAD OF GOLDEN BEACH INC. 18090 COLLINS AVE NORTH MIAMI BEACH, FL 33160	NONE ASSISTANCE TO INDIGENT JEWISH FAMILIES	PUBLIC CHARITY	10920.
SIMCHA CONNECTION, INC. 7421 MIAMI VIEW DRIVE NORTH BAY VILLAGE, FL 33141	NONE PROVIDE CHANUKAH GIFTS TO CHILDREN OF TROOPS	PUBLIC CHARITY	1800.
THE ALEPH INSTITUTE 9540 COLLINS AVENUE SURFSIDE, FL 33154	NONE HUMANITARIAN AID TO FAMILIES IN CRISIS	PUBLIC CHARITY	46000.
THE HACHONOSSOS KALLAH OF GREATER MIAMI 1400 LENOX AVENUE MIAMI BEACH, FL 33139	NONE SOCIAL WELFARE/HUMANITARIAN AID TO FAMILIES IN NEED	PUBLIC CHARITY	5400.
THE NCFJE 824 EASTERN PARKWAY BROOKLYN, NY 11213	NONE PROVIDE RELIGIOUS EDUCATION TO SECULAR STUDENTS	PUBLIC CHARITY	13600.
CHABAD OF GRAMERCY PARK 240 EAST 27TH STREET 3H NEW YORK, NY 10016	NONE ASSISTANCE TO INDIGENT JEWISH FAMILIES	PUBLIC CHARITY	1800.

CHABAD OF SOUTHERN NEVADA INC. 1261 S ARVILLE ST LAS VEGAS, NV 89102	NONE ASSISTANCE TO INDIGENT JEWISH FAMILIES	PUBLIC CHARITY	1800.
CHAI LIFELINE INC. 151 W 30TH STREET 3FL NEW YORK, NY 10001	NONE SERVICES TO CHILDREN AND FAMILIES STRICKEN BY CANCER	PUBLIC CHARITY	5000.
CHICAGO CHESED FUND INC 7045 N RIDGEWAY AVE CHICAGO, IL 60712	NONE EMERGENCY ASSISTANCE FOR FAMILIES IN NEED	PUBLIC CHARITY	30000.
HABITAT FOR HUMANITY 3800 NW 22 AVENUE MIAMI, FL 33142	NONE ASSISTANCE IN HOUSING DEVELOPMENT AND CONSTRUCTION	PUBLIC CHARITY	1800.
JERUSALEM FOUNDATION INC 420 LEXINGTON AVE STE 1645 NEW YORK, NY 10170	NONE SUPPORT FOR CULTURAL AND SOCIAL PROJECTS IN JERUSALEM	PUBLIC CHARITY	1800.
JEWISH MUSEUM OF FLORIDA INC. 301 WASHINGTON AVENUE MIAMI BEACH, FL 33139	NONE PROVIDE EDUCATIONAL AND CULTURAL PROGRAMS	PUBLIC CHARITY	100.
KESHER L.D. INC. 18900 NE 25TH AVE NORTH MIAMI BEACH, FL 33180	NONE SCHOOL FOR JEWISH CHILDREN WITH LEARNING DISABILITIES	PUBLIC CHARITY	360.
LANDAU YESHIVA 17330 NW 7TH AVENUE MIAMI BEACH, FL 33169	NONE ASSISTANCE TO INDIGENT JEWISH FAMILIES	PUBLIC CHARITY	102250.
LUBAVITCH-CHABAD JEWISH CENTER OF GAINSVILLE 2021 NW 5TH AVENUE GAINESVILLE, FL 32603	NONE PROVIDE JEWISH EDUCATION TO STUDENTS	PUBLIC CHARITY	360.
MAKE A WISH FOUNDATION OF SOUTH FLORIDA INC. 4491 S STATE ROAD 7 STE 201 FORT LAUDERDALE, FL 33312	NONE GRANT WISHES OF CHILDREN WITH LIFE THREATENING MEDICAL CONDITIONS	PUBLIC CHARITY	180.

MERKAZ HATORAH COMMUNITY KOLLEL INC. 9301 WILSHIRE BLVD STE 507 BEVERLY HILLS, CA 90210	NONE PROVIDE JEWISH LEARNING PROGRAMS FOR ADVANCED STUDY BY SCHOLARS	PUBLIC CHARITY	2000.
NEWPORT JEWISH CENTER 3412 VIA OPORTO STE 201 NEWPORT BEACH, CA 92663	NONE ASSISTANCE TO INDIGENT JEWISH FAMILIES	PUBLIC CHARITY	1800.
OHEL SHALOM 2949 W TOUHY AVE CHICAGO, IL 60645	NONE ASSISTANCE TO INDIGENT JEWISH FAMILIES	PUBLIC CHARITY	10000.
OUR PLACE IN NEW YORK INC. 1815 AVENUE M BROOKLYN, NY 11230	NONE PROVIDES REHABILITATION TO TROUBLED JEWISH YOUTH	PUBLIC CHARITY	1800.
PAWS 4 YOU PO BOX 561163 MIAMI, FL 33256	NONE RAISES FUNDS FOR ANIMAL PROTECTION AND WELFARE	PUBLIC CHARITY	500.
ROFEH CHOLIM CANCER SOCIETY INC. 768 BEDFORD AVE BROOKLYN, NY 11205	NONE FINANCIAL ASSISTANCE FOR CANCER PATIENTS	PUBLIC CHARITY	1000.
SOUTH FLORIDA SHOMRIM SOCIETY INC. 4200 BISCAYNE BLVD MIAMI, FL 33137	NONE ASSISTANCE TO JEWISH FAMILIES AND COMMUNITY SECURITY	PUBLIC CHARITY	1800.
SUSAN G. KOMEN BREAST CANCER FOUNDATION INC. 5005 LBJ FREEWAY STE 250 DALLAS, TX 75244	NONE RAISES FUNDS FOR BREAST CANCER	PUBLIC CHARITY	5000.
CYSTIC FIBROSIS FOUNDATION 3443 NW 55TH STREET, BLDG 7 FORT LAUDERDALE, FL 33309	NONE IMPROVE THE KNOWLEDGE OF CYSTIC FIBROSIS AMONG PATIENTS AND THEIR FAMILIES	PUBLIC CHARITY	100.
GEORGE WASHINGTON UNIVERSITY 2100 M STREET STE 310 WASHINGTON, DC 20016	NONE PROVIDES SERVICES TO MEMBERS OF THE GW COMMUNITY	PUBLIC CHARITY	10000.

TIFERET RAFAEL INC. 9665 W BROWARD BLVD PLANTATION, FL 33324	NONE ASSISTANCE TO INDIGENT JEWISH FAMILIES	PUBLIC CHARITY	1800.
YESHIVA & MESIVTA TORAS EMES KAMENITZ 1904 AVENUE N BROOKLYN, NY 11230	NONE PROVIDES JEWISH EDUCATION TO CHILDREN AND PARENTS	PUBLIC CHARITY	500.
TOYS FOR TOTS - SAN DIEGO 9955 POMERADO ROAD SAN DIEGO, CA 92131	NONE RAISES FUNDS AND TOYS FOR CHILDREN IN NEED	PUBLIC CHARITY	10000.
YESHIVA GEDOLAH RABBINICAL COLLEGE 1140 ALTON ROAD MIAMI BEACH, FL 33139	NONE PROVIDES COLLEGE LEVEL EDUCATION AND RABBINICAL ORDINATION	PUBLIC CHARITY	1000.

TOTAL TO FORM 990-PF, PART XV, LINE 3A

2258975.

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

OMB No. 1545-1709

► File a separate application for each return.

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒
- 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 THE E. J. N. R. A. FOUNDATION	Employer identification number 20-5990090
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. 2200 BISCAYNE BLVD	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. MIAMI, FL 33137	

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 |
| ☒ Form 990-PF | ☐ Form 1041-A | ☐ Form 8870 |

SONNY KAHN, TREASURER

- The books are in the care of ►
- 2200 BISCAYNE BLVD - MIAMI, FL 33137**

Telephone No. ► **305-374-5700**

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 **AUGUST 15, 2010**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
- ☒ calendar year **2009** or
- ☐ tax year beginning _____, and ending _____.

- 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	\$	0.
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	\$	0.
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	\$	0.

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.**LHA For Privacy Act and Paperwork Reduction Act Notice, see Instructions.**Form **8868** (Rev 4-2009)