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 02/01 , 2009, and ending 01/31 , 20 10

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 ROBERT AND LINDA FRIEDMAN FOUNDATION

Number and street (or P O box number if mail is not delivered to street address) Room/suite: C/O BCRS ASSOCIATES,LLC 100 WALL STREET - 11TH FLOOR

City or town, state, and ZIP code: NEW YORK, NY 10005

A Employer identification number: 13-3102976

B Telephone number (see page 10 of the instructions): (212) 440-0800

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) ▶ $ 1,250,497.

J Accounting method: [X] Cash [ ] 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 N/A	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc , received (attach schedule)	10,000.			
	2 Check ▶ [ ] if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	104.	104.	0.	ATCH 1
	4 Dividends and interest from securities	23,005.	23,004.	0.	ATCH 2
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	-51,768.			
	b Gross sales price for all assets on line 6a 85,816.				
	7 Capital gain net income (from Part IV, line 2)		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) (attach schedule)				
	11 Other income (attach schedule)	4,385.	4,320.	0.	ATCH 3
	12 **Total.** Add lines 1 through 11	-14,274.	27,428.	0.	
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	0.	0.	0.	0.
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule) ATCH 4	10,200.	600.	0.	9,600.
	c Other professional fees (attach schedule) *	485.	485.	0.	0.
	17 Interest				
	18 Taxes (attach schedule) (see page 14 of the instructions) **	250.	0.	0.	0.
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule) ATCH 7	3,280.	2,887.	0.	250.
	24 **Total operating and administrative expenses.** Add lines 13 through 23	14,215.	3,972.	0.	9,850.
	25 Contributions, gifts, grants paid	113,278.			113,276.
	26 **Total expenses and disbursements** Add lines 24 and 25	127,493.	3,972.	0.	123,126.
	27 Subtract line 26 from line 12				
	a **Excess of revenue over expenses and disbursements**	-141,767.			
	b **Net investment income** (if negative, enter -0-)		23,456.		
	c **Adjusted net income** (if negative, enter -0-)			-0-	

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For Privacy Act and Paperwork Reduction Act Notice, see page 30 of the instructions. * ATCH 5 JSA ** ATCH 6 Form **990-PF** (2009)

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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	8,169.	2.	2.
	2 Savings and temporary cash investments	74,975.	90,845.	90,845.
	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) ▶			
	Less allowance for doubtful accounts ▶			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10 a Investments - U S and state government obligations (attach schedule)			
	b Investments - corporate stock (attach schedule) ATCH 8	167,876.	31,007.	25,970.
	c Investments - corporate bonds (attach schedule)			
	11 Investments - land, buildings, and equipment basis ▶			
	Less accumulated depreciation (attach schedule) ▶			
	12 Investments - mortgage loans			
	13 Investments - other (attach schedule) ATCH 9	1,085,353.	746,041.	1,132,284.
	14 Land, buildings, and equipment basis ▶			
	Less accumulated depreciation (attach schedule) ▶			
	15 Other assets (describe ▶ ATCH 10)	1,396.	1,396.	1,396.
	16 Total assets (to be completed by all filers - see the instructions Also, see page 1, item I)	1,337,769.	869,291.	1,250,497.
Liabilities	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons	0.	10,000.	ATCH 11
	21 Mortgages and other notes payable (attach schedule)			
	22 Other liabilities (describe ▶)			
	23 Total liabilities (add lines 17 through 22)	0.	10,000.	
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	1,337,769.	859,291.	
	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 (see page 17 of the instructions)	1,337,769.	859,291.	
	31 Total liabilities and net assets/fund balances (see page 17 of the instructions)	1,337,769.	869,291.	

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	1,337,769.
2	Enter amount from Part I, line 27a	2	-141,767.
3	Other increases not included in line 2 (itemize) ▶	3	0.
4	Add lines 1, 2, and 3	4	1,196,002.
5	Decreases not included in line 2 (itemize) ▶ ATTACHMENT 12	5	336,711.
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	859,291.

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

	(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
a				
b				
c				
d				
e				

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	-51,768.
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	0.

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	151,724.	1,941,417.	0.078151
2007	139,554.	2,489,467.	0.056058
2006	110,942.	2,367,191.	0.046867
2005	98,822.	2,240,786.	0.044101
2004	80,269.	2,150,854.	0.037320

2 **Total** of line 1, column (d)	2	0.262497
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	0.052499
4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5	4	1,227,388.
5 Multiply line 4 by line 3	5	64,437.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	235.
7 Add lines 5 and 6	7	64,672.
8 Enter qualifying distributions from Part XII, line 4	8	123,126.

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 ▶ [X] and enter 1% of Part I, line 27b	1	235.
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	235.
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	235.
6	Credits/Payments		
a	2009 estimated tax payments and 2008 overpayment credited to 2009 — 6a: 2,631.		
b	Exempt foreign organizations-tax withheld at source — 6b: 0.		
c	Tax paid with application for extension of time to file (Form 8868) — 6c: 0.		
d	Backup withholding erroneously withheld — 6d:		
7	Total credits and payments. Add lines 6a through 6d	7	2,631.
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	2,396.
11	Enter the amount of line 10 to be: **Credited to 2010 estimated tax** ▶ 2,396. **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 ▶ $ 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*	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

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

		Line	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 ▶ N/A

14 The books are in care of ▶ BCRS ASSOCIATES, LLC Telephone no ▶ 212-440-0800

Located at ▶ 100 WALL STREET-11TH FL. NEW YORK, NY ZIP + 4 ▶ 10005

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of **Form 1041** - Check here . N/A . ▶ ☐

and enter the amount of tax-exempt interest received or accrued during the year ▶ 15 NONE

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.

			Line	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)?		1b		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		N/A
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		N/A
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		N/A
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

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)? (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 N/A

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 No: X

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 N/A

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 13		0.	0.	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
N/A		0.	0.	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
NONE	NONE	0.

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 PLEASE NOTE, THE FOUNDATION IS NOT INVOLVED IN ANY DIRECT CHARITABLE ACTIVITIES. ITS PRIMARY PURPOSE IS TO SUPPORT, BY CONTRIBUTIONS, OTHER ORGANIZATIONS EXEMPT UNDER SECTION	0.
2 501(C)(3) OF THE INTERNAL REVENUE CODE. N/A	0.
3 N/A	0.
4 N/A	0.

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 N/A	0.
2 N/A	0.
All other program-related investments See page 24 of the instructions	
3 N/A	0.
Total. Add lines 1 through 3 . . . . ▶	0.

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	54,949.
b	Average of monthly cash balances	1b	102,343.
c	Fair market value of all other assets (see page 24 of the instructions)	1c	1,088,787.
d	**Total** (add lines 1a, b, and c)	1d	1,246,079.
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	1,246,079.
4	Cash deemed held for charitable activities Enter 1 1/2 % of line 3 (for greater amount, see page 25 of the instructions)	4	18,691.
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4	5	1,227,388.
6	**Minimum investment return.** Enter 5% of line 5	6	61,369.

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	61,369.
2a	Tax on investment income for 2009 from Part VI, line 5	2a	235.		
b	Income tax for 2009 (This does not include the tax from Part VI)	2b			
c	Add lines 2a and 2b			2c	235.
3	Distributable amount before adjustments Subtract line 2c from line 1			3	61,134.
4	Recoveries of amounts treated as qualifying distributions			4	
5	Add lines 3 and 4			5	61,134.
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	61,134.

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	123,126.
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	0.
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	123,126.
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	235.
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	122,891.

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				61,134.
2 Undistributed income, if any, as of the end of 2009				
a Enter amount for 2008 only			0.	
b Total for prior years 20____,20____,20____		0.		
3 Excess distributions carryover, if any, to 2009				
a From 2004 ...... 0.				
b From 2005 ...... 0.				
c From 2006 ...... 0.				
d From 2007 ...... 4,858.				
e From 2008 ...... 54,987.				
f Total of lines 3a through e	59,845.			
4 Qualifying distributions for 2009 from Part XII, line 4 ▶ $ 123,126.				
a Applied to 2008, but not more than line 2a			0.	
b Applied to undistributed income of prior years (Election required - see page 26 of the instructions)		0.		
c Treated as distributions out of corpus (Election required - see page 26 of the instructions)	0.			
d Applied to 2009 distributable amount				61,134.
e Remaining amount distributed out of corpus	61,992.			
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	121,837.			
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 page 27 of the instructions		0.		
e Undistributed income for 2008 Subtract line 4a from line 2a Taxable amount - see page 27 of the instructions			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) (see page 27 of the instructions)	0.			
8 Excess distributions carryover from 2004 not applied on line 5 or line 7 (see page 27 of the instructions)	0.			
9 **Excess distributions carryover to 2010.** Subtract lines 7 and 8 from line 6a	121,837.			
10 Analysis of line 9				
a Excess from 2005 ... 0.				
b Excess from 2006 ... 0.				
c Excess from 2007 ... 4,858.				
d Excess from 2008 ... 54,987.				
e Excess from 2009 ... 61,992.				

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			(e) Total
	(a) 2009	(b) 2008	(c) 2007	(d) 2006	
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))

ROBERT A. FRIEDMAN; 100 WALL STREET - 11TH FL., NEW YORK, NY 10005

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

NONE

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

Check here ▶ [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 LIST ATTACHED				113,278.
Total ▶ 3a				113,278.
b Approved for future payment				
NONE			N/A	0.
Total ▶ 3b				0.

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See page 28 of the instructions.)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments			14	104.	
4 Dividends and interest from securities	523000	1.	14	23,004.	
5 Net rental income or (loss) from real estate					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory	523000	6.	18	-51,774.	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue a					
b ATTACHMENT 14	523000	65.	01	4,320.	
c					
d					
e					
12 Subtotal Add columns (b), (d), and (e)		72.		-24,346.	

13 **Total.** Add line 12, columns (b), (d), and (e) . . . 13 -24,274.

(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	

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	

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 of officer or trustee — Date 12/13/10 — Title TRUSTEE

Paid Preparer's Use Only

Preparer's signature	Date 12/9/10	Check if self-employed ☐	Preparer's identifying number (See Signature on page 30 of the instructions) P00687034
Firm's name (or yours if self-employed), address, and ZIP code	BCRS ASSOCIATES, LLC 100 WALL STREET - 11TH FL NEW YORK, NY 10005		EIN ▶ 13-4078147 Phone no 212-440-0800

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 ROBERT AND LINDA FRIEDMAN FOUNDATION

Employer identification number
13-3102976

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 ROBERT AND LINDA FRIEDMAN FOUNDATION

Employer identification number 13-3102976

Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	ROBERT A. FRIEDMAN C/O BCRS ASSOC LLC; 100 WALL ST-11TH FL NEW YORK, NY 10005	$ 10,000.	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.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)

SCHEDULE D (Form 1041)

Department of the Treasury Internal Revenue Service

Capital Gains and Losses

▶ **Attach to Form 1041, Form 5227, or Form 990-T. See the instructions for Schedule D (Form 1041) (also for Form 5227 or Form 990-T, if applicable).**

OMB No 1545-0092

2009

Name of estate or trust: THE ROBERT AND LINDA FRIEDMAN FOUNDATION

Employer identification number: 13-3102976

Note: *Form 5227 filers need to complete* ***only*** *Parts I and II*

Part I **Short-Term Capital Gains and Losses - Assets Held One Year or Less**

(a) Description of property (Example 100 shares 7% preferred of "Z" Co)	(b) Date acquired (mo , day, yr)	(c) Date sold (mo , day, yr)	(d) Sales price	(e) Cost or other basis (see page 4 of the instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)
1a					

b Enter the short-term gain or (loss), if any, from Schedule D-1, line 1b	1b	-8,521.
2 Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824	2	
3 Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts	3	
4 Short-term capital loss carryover Enter the amount, if any, from line 9 of the 2008 Capital Loss Carryover Worksheet	4	( )
5 **Net short-term gain or (loss).** Combine lines 1a through 4 in column (f) Enter here and on line 13, column (3) on the back ▶	5	-8,521.

Part II **Long-Term Capital Gains and Losses - Assets Held More Than One Year**

(a) Description of property (Example 100 shares 7% preferred of "Z" Co)	(b) Date acquired (mo , day, yr)	(c) Date sold (mo , day, yr)	(d) Sales price	(e) Cost or other basis (see page 4 of the instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)
6a					

b Enter the long-term gain or (loss), if any, from Schedule D-1, line 6b	6b	-43,247.
7 Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824	7	
8 Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts	8	
9 Capital gain distributions	9	
10 Gain from Form 4797, Part I	10	
11 Long-term capital loss carryover Enter the amount, if any, from line 14 of the 2008 Capital Loss Carryover Worksheet	11	( )
12 **Net long-term gain or (loss).** Combine lines 6a through 11 in column (f) Enter here and on line 14a, column (3) on the back ▶	12	-43,247.

For Paperwork Reduction Act Notice, see the Instructions for Form 1041. **Schedule D (Form 1041) 2009**

Part III Summary of Parts I and II

Caution: *Read the instructions before completing this part.*

			(1) Beneficiaries' (see page 5)	(2) Estate's or trust's	(3) Total
13	**Net short-term gain or (loss)**	13			-8,521.
14	**Net long-term gain or (loss):**				
a	Total for year	14a			-43,247.
b	Unrecaptured section 1250 gain (see line 18 of the wrksht)	14b			
c	28% rate gain	14c			
15	**Total net gain or (loss).** Combine lines 13 and 14a ▶	15			-51,768.

Note: *If line 15, column (3), is a net gain, enter the gain on Form 1041, line 4 (or Form 990-T, Part I, line 4a) If lines 14a and 15, column (2), are net gains, go to Part V, and* **do not** *complete Part IV If line 15, column (3), is a net loss, complete Part IV and the* **Capital Loss Carryover Worksheet,** *as necessary*

Part IV Capital Loss Limitation

16 Enter here and enter as a (loss) on Form 1041, line 4 (or Form 990-T, Part I, line 4c, if a trust), the **smaller** of
a The loss on line 15, column (3) **or** **b** $3,000 . . . 16 (3,000.)

Note: *If the loss on line 15, column (3), is more than $3,000,* **or** *if Form 1041, page 1, line 22 (or Form 990-T, line 34), is a loss, complete the* **Capital Loss Carryover Worksheet** *on page 7 of the instructions to figure your capital loss carryover*

Part V Tax Computation Using Maximum Capital Gains Rates

Form 1041 filers. Complete this part **only** if both lines 14a and 15 in column (2) are gains, or an amount is entered in Part I or Part II and there is an entry on Form 1041, line 2b(2), **and** Form 1041, line 22, is more than zero

Caution: *Skip this part and complete the worksheet on page 8 of the instructions if*

- *Either line 14b, col (2) or line 14c, col (2) is more than zero, or*
- *Both Form 1041, line 2b(1), and Form 4952, line 4g are more than zero*

Form 990-T trusts. Complete this part **only** if both lines 14a and 15 are gains, or qualified dividends are included in income in Part I of Form 990-T, **and** Form 990-T, line 34, is more than zero Skip this part and complete the worksheet on page 8 of the instructions if either line 14b, col (2) or line 14c, col (2) is more than zero

17	Enter taxable income from Form 1041, line 22 (or Form 990-T, line 34)			17	
18	Enter the **smaller** of line 14a or 15 in column (2) but not less than zero	18			
19	Enter the estate's or trust's qualified dividends from Form 1041, line 2b(2) (or enter the qualified dividends included in income in Part I of Form 990-T)	19			
20	Add lines 18 and 19	20			
21	If the estate or trust is filing Form 4952, enter the amount from line 4g, otherwise, enter -0- ▶	21			
22	Subtract line 21 from line 20 If zero or less, enter -0-			22	
23	Subtract line 22 from line 17 If zero or less, enter -0-			23	
24	Enter the **smaller** of the amount on line 17 or $2,300			24	
25	Is the amount on line 23 equal to or more than the amount on line 24? ☐ **Yes.** Skip lines 25 and 26, go to line 27 and check the "No" box ☐ **No.** Enter the amount from line 23			25	
26	Subtract line 25 from line 24			26	
27	Are the amounts on lines 22 and 26 the same? ☐ **Yes.** Skip lines 27 thru 30, go to line 31 ☐ **No.** Enter the smaller of line 17 or line 22			27	
28	Enter the amount from line 26 (If line 26 is blank, enter -0-)			28	
29	Subtract line 28 from line 27			29	
30	Multiply line 29 by 15% (.15)				30
31	Figure the tax on the amount on line 23 Use the 2009 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)				31
32	Add lines 30 and 31				32
33	Figure the tax on the amount on line 17 Use the 2009 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)				33
34	**Tax on all taxable income.** Enter the **smaller** of line 32 or line 33 here and on Form 1041, Schedule G, line 1a (or Form 990-T, line 36)				34

SCHEDULE D-1 (Form 1041)

Department of the Treasury Internal Revenue Service

Continuation Sheet for Schedule D (Form 1041)

▶ See instructions for Schedule D (Form 1041).

▶ Attach to Schedule D to list additional transactions for lines 1a and 6a.

OMB No 1545-0092

2009

Name of estate or trust: THE ROBERT AND LINDA FRIEDMAN FOUNDATION

Employer identification number: 13-3102976

Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less

(a) Description of property (Example 100 sh 7% preferred of "Z" Co)	(b) Date acquired (mo, day, yr)	(c) Date sold (mo, day, yr)	(d) Sales price (see page 4 of the instructions)	(e) Cost or other basis (see page 4 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
1a STC(L) THRU BRIDGE ST. RE FD LP, K-1	VARIOUS	VARIOUS			-69.
STC(L) - SEE STATEMENT I ATTACHED	VARIOUS	VARIOUS	12,722.	21,233.	-8,511.
STCG - SEE STATEMENT II ATTACHED	VARIOUS	VARIOUS	318.	259.	59.

1b Total. Combine the amounts in column (f) Enter here and on Schedule D, line 1b . . . . -8,521.

For Paperwork Reduction Act Notice, see the Instructions for Form 1041.

Schedule D-1 (Form 1041) 2009

JSA
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Name of estate or trust as shown on Form 1041 Do not enter name and employer identification number if shown on the other side | Employer identification number

Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year

(a) Description of property (Example 100 sh 7% preferred of "Z" Co)	(b) Date acquired (mo , day, yr)	(c) Date sold (mo , day, yr)	(d) Sales price (see page 4 of the instructions)	(e) Cost or other basis (see page 4 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
6a SEC 1231 LOSS THRU WEXFORD K-1	VARIOUS	VARIOUS			-11.
SEC 1231 GAIN THRU BRIDGE STREET RE FD, LP K-1	VARIOUS	VARIOUS			624.
SEC 1250 GAIN THRU BRIDGE ST. RE FD, LP K-1	VARIOUS	VARIOUS			89.
LTC(L) THRU WEXFORD SPEC SITUATIONS LP, K-1	VARIOUS	VARIOUS			-110.
LTC(L) THRU BRIDGE ST. RE FD, LP K-1	VARIOUS	VARIOUS			-897.
LTCG THRU BRIDGE ST. RE FD, LP K-1 - UBTI	VARIOUS	VARIOUS			6.
LTC(L) - SEE STATEMENT I ATTACHED	VARIOUS	VARIOUS	44,399.	81,508.	-37,109.
LTC(L) - SEE STATEMENT II ATTACHED	VARIOUS	VARIOUS	28,377.	34,216.	-5,839.

6b Total. Combine the amounts in column (f) Enter here and on Schedule D, line 6b . . . . -43,247.

FORM 990-PF - PART IV
CAPITAL GAINS AND LOSSES FOR TAX ON INVESTMENT INCOME

Kind of Property		Description				P or D	Date acquired	Date sold
Gross sale price less expenses of sale	Depreciation allowed/ allowable	Cost or other basis	FMV as of 12/31/69	Adj basis as of 12/31/69	Excess of FMV over adj basis		Gain or (loss)	
		SEC 1231 LOSS THRU WEXFORD K-1 PROPERTY TYPE: SECURITIES				P	VARIOUS	VARIOUS
							-11.	
		SEC 1231 GAIN THRU BRIDGE STREET RE FD, PROPERTY TYPE: SECURITIES				P	VARIOUS	VARIOUS
							624.	
		SEC 1250 GAIN THRU BRIDGE ST. RE FD, LP PROPERTY TYPE: SECURITIES				P	VARIOUS	VARIOUS
							89.	
		LTC(L) THRU WEXFORD SPEC SITUATIONS LP, PROPERTY TYPE: SECURITIES				P	VARIOUS	VARIOUS
							-110.	
		LTC(L) THRU BRIDGE ST. RE FD, LP K-1 PROPERTY TYPE: SECURITIES				P	VARIOUS	VARIOUS
							-897.	
		LTCG THRU BRIDGE ST. RE FD, LP K-1 - UBTI PROPERTY TYPE: SECURITIES				P	VARIOUS	VARIOUS
							6.	
		STC(L) THRU BRIDGE ST. RE FD LP, K-1 PROPERTY TYPE: SECURITIES				P	VARIOUS	VARIOUS
							-69.	
		LTC(L) - SEE STATEMENT I ATTACHED PROPERTY TYPE: SECURITIES				P	VARIOUS	VARIOUS
44,399.		81,508.					-37,109.	
		STC(L) - SEE STATEMENT I ATTACHED PROPERTY TYPE: SECURITIES				P	VARIOUS	VARIOUS
12,722.		21,233.					-8,511.	
		STCG - SEE STATEMENT II ATTACHED PROPERTY TYPE: SECURITIES				P	VARIOUS	VARIOUS
318.		259.					59.	
		LTC(L) - SEE STATEMENT II ATTACHED PROPERTY TYPE: SECURITIES				P	VARIOUS	VARIOUS
28,377.		34,216.					-5,839.	
TOTAL GAIN (LOSS)							-51,768.	

THE ROBERT & LINDA FRIEDMAN FOUNDATION **13-3102976**

SUPPLEMENTARY STATEMENTS

PART: XV **LINE: 2** **SUPPLEMENTAL INFORMATION**

THE ORGANIZATION'S PRIMARY ACTIVITY IS TO SUPPORT, BY CONTRIBUTIONS, OTHER ORGANIZATIONS QUALIFYING FOR EXEMPTION UNDER SECTION 501(c)(3) OF THE INTERNAL REVENUE CODE THE TRUSTEES CHOOSE THESE ORGANIZATIONS BASED UPON THEIR KNOWLEDGE OF THE ORGANIZATIONS' ACTIVITIES NO CONTRIBUTIONS, GRANTS, GIFTS, LOANS OR SCHOLARSHIPS ARE MADE TO INDIVIDUALS THE ORGANIZATION DOES NOT PRESENTLY RECEIVE APPLICATIONS OR CONDUCT PROGRAMS FOR DONATIONS IN ITS ACTIVITIES

FORM 990PF, PART I - INTEREST ON TEMPORARY CASH INVESTMENTS

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME	ADJUSTED NET INCOME
INTEREST ON BDA - GOLDMAN SACHS & CO	81.	81.	0.
INTEREST - MERRILL LYNCH	13.	13.	0.
INTEREST - STATE STREET	10.	10.	0.
TOTAL	104.	104.	0.

FORM 990PF, PART I - DIVIDENDS AND INTEREST FROM SECURITIES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME	ADJUSTED NET INCOME
DIVIDENDS THRU MERRILL LYNCH	2,181.	2,181.	0.
DIVIDENDS THRU STATE STREET BANK	753.	753.	0.
DIVIDENDS THRU TOCQUEVILLE	313.	313.	0.
DIV THRU BRIDGE STREET RE FD 1999 LP	15.	15.	0.
INT THRU BRIDGE STREET RE FD 1999 LP	57.	57.	0.
INT THRU BRIDGE ST RE FD 1999 LP - UBTI	1.	0.	0.
INT THRU SPECTRUM SELELCT LP K-1	114.	114.	0.
DIVIDENDS ROBECO-SAGE	19,571.	19,571.	0.
TOTAL	23,005.	23,004.	0.

FORM 990PF, PART I - OTHER INCOME

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME	ADJUSTED NET INCOME
ORDINARY INCOME THRU:			
-WEXFORD SPECIAL SITUATIONS 1997 - UBTI	-143.	0.	0.
-BRIDGE ST REAL ESTATE FUND 1999 LP-UBTI	-14.	0.	0.
RENTAL REAL ESTATE INCOME THRU:			
-BRIDGE ST REAL ESTATE FUND 1999 LP	-88.	-88.	0.
SEC. 988 G/L THRU BRIDGE ST FUND	196.	196.	0.
SEC. 987 G/L THRU BRIDGE ST FUND	323.	323.	0.
SEC. 987 G/L THRU BRIDGE ST FUND-UBTI	222.	0.	0.
SEC 481 ADJ THRU WEXFORD SPECIAL K-1	10.	10.	0.
RESIDUAL INCOME FROM REDEMPTION-RYE SLCT	3,758.	3,758.	0.
OTHER INCOME MERRILL LYNCH	121.	121.	0.
TOTALS	4,385.	4,320.	0.

ATTACHMENT 4

FORM 990PF, PART I - ACCOUNTING FEES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME	ADJUSTED NET INCOME	CHARITABLE PURPOSES
DEBORAH VITALE (BOOKEEPING)	9,000.	0.	0.	9,000.
BCRS ASSOCIATES, LLC	1,200.	600.	0.	600.
TOTALS	10,200.	600.	0.	9,600.

ATTACHMENT 5

FORM 990PF, PART I - OTHER PROFESSIONAL FEES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME	ADJUSTED NET INCOME	CHARITABLE PURPOSES
MANAGEMENT FEES-MERRILL LYNCH	279.	279.	0.	0.
MANAGEMENT FEES-STATE STREET	206.	206.	0.	0.
TOTALS	485.	485.	0.	0.

FORM 990PF, PART I - TAXES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME	ADJUSTED NET INCOME	CHARITABLE PURPOSES
NYS CORP TAX BAL DUE 1/31/09	250.	0.	0.	0.
TOTALS	250.	0.	0.	0.

FORM 990PF, PART I - OTHER EXPENSES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME	ADJUSTED NET INCOME	CHARITABLE PURPOSES
NEW YORK STATE FILING FEE	250.	0.	0.	250.
PORTFOLIO DEDUCTIONS - K-1'S	2,729.	2,729.	0.	0.
INTEREST EXPENSE - K-1'S	53.	53.	0.	0.
FOREIGN TAX - MERRILL LYNCH	15.	15.	0.	0.
FOREIGN TAX-BSREF 1999 (UBTI)	8.	0.	0.	0.
SEC 59(E)(2) EXP-WEXFORD UBTI	118.	0.	0.	0.
NON-DEDUCTIBLE EXP - BSREF1999	4.	0.	0.	0.
NON-DEDUCTIBLE EXP - WEXFORD	13.	0.	0.	0.
TRANSFER FEES - MERRILL LYNCH	90.	90.	0.	0.
TOTALS	3,280.	2,887.	0.	250.

FORM 990PF, PART II - CORPORATE STOCK

ATTACHMENT 8

DESCRIPTION	BEGINNING BOOK VALUE	ENDING BOOK VALUE	ENDING FMV
LONG POS. PY FULLY DISPOSED	102,707.	0.	0.
STATE OF ISRAEL BOND	1,000.	1,000.	0.
TOCQUEVILLE (ALEXIS) FUND	29,694.	30,007.	25,970.
2,439.975 SHS LOOMIS SAYLES (FULLY DISPOSED DURING YEAR)	34,475.	0.	0.
TOTALS	167,876.	31,007.	25,970.

FORM 990PF, PART II - OTHER INVESTMENTS

ATTACHMENT 9

DESCRIPTION	BEGINNING BOOK VALUE	ENDING BOOK VALUE	ENDING FMV
WEXFORD SPEC SITUATIONS 1997 L	270.	-210.	10,291.
BRIDGE STREET RE FUND 1999, LP	8,539.	8,764.	11,284.
ROBECO-SAGE CAPITAL INT'L LTD	394,390.	392,312.	926,981.
HIGHLAND CREDIT STRATEGIES FD	300,000.	300,000.	171,159.
ROBECO-SAGE CAP INT'L LTD NEW	2,154.	2,154.	1,155.
SPECTRUM SELECT, LP	380,000.	40,943.	9,988.
ROBECO-SAGE CAP INT'L CLASS B	0.	2,078.	1,426.
TOTALS	1,085,353.	746,041.	1,132,284.

THE ROBERT AND LINDA FRIEDMAN FOUNDATION 13-3102976

FORM 990PF, PART II - OTHER ASSETS

ATTACHMENT 10

DESCRIPTION		BEGINNING BOOK VALUE	ENDING BOOK VALUE	ENDING FMV
ARTWORK		1,396.	1,396.	1,396.
	TOTALS	1,396.	1,396.	1,396.

FORM 990PF, PART II - LOANS FROM OFFICERS, DIRECTORS, ETC.

LENDER: ROBERT A. FRIEDMAN (INTEREST-FREE LOAN)
ORIGINAL AMOUNT: 10,000.
INTEREST RATE: 0.000000
DATE OF NOTE: 10/01/2009
MATURITY DATE: 12/31/2010
SECURITY PROVIDED: NONE
PURPOSE OF LOAN: CHARITABLE PURPOSE
DESCRIPTION AND FMV OF CONSIDERATION: $10,000 CASH

BEGINNING BALANCE DUE	0.
ENDING BALANCE DUE	10,000.
TOTAL BEGINNING LOANS FROM OFFICERS, DIRECTORS, ETC.	0.
TOTAL ENDING LOANS FROM OFFICERS, DIRECTORS, ETC.	10,000.

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

DESCRIPTION		AMOUNT
ROUNDING		2.
PRIOR PERIOD ADJUSTMENT		336,709.
	TOTAL	336,711.

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

ATTACHMENT 13

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
ROBERT A. FRIEDMAN C/O BCRS ASSOCIATES, LLC 100 WALL STREET - 11TH FLOOR NEW YORK, NY 10005	TRUSTEE/PART-TIME	0.	0.	0.
LINDA S. FRIEDMAN C/O BCRS ASSOCIATES, LLC 100 WALL STREET - 11TH FLOOR NEW YORK, NY 10005	TRUSTEE/PART-TIME	0.	0.	0.
DAVID M. FRIEDMAN C/O BCRS ASSOCIATES, LLC 100 WALL STREET - 11TH FLOOR NEW YORK, NY 10005	TRUSTEE/PART-TIME	0.	0.	0.
	GRAND TOTALS	0.	0.	0.

FORM 990-PF, PART XVI-A - ANALYSIS OF OTHER REVENUE

ATTACHMENT 14

DESCRIPTION	BUSINESS CODE	AMOUNT	EXCLUSION CODE	AMOUNT	RELATED OR EXEMPT FUNCTION INCOME
ORDINARY INCOME THRU:					
-WEXFORD SPECIAL SITUATIONS 1997 FUND LP	523000	-143.			
-BRIDGE ST REAL ESTATE FUND 1999 LP-UBTI	523000	-14.			
RENTAL REAL ESTATE INCOME THRU:					
-BRIDGE ST REAL ESTATE FUND 1999 LP			01	-88.	
SEC. 988 G/L THRU BRIDGE ST. FUND			01	196.	
SEC. 987 G/L THRU BRIDGE ST. FUND	523000	222.	01	323.	
SEC 481 ADJ THRU WEXFORD SPECIAL SITUATIONS K-1			01	10.	
RESIDUAL INCOME FROM REDEMPTION - RYE SELECT			01	3,758.	
OTHER INCOME MERRILL LYNCH			01	121.	
TOTALS		65.		4,320.	

THE ROBERT A AND LINDA S FRIEDMAN FOUNDATION
CHARITABLE CONTRIBUTIONS
FYE 1/31/2010
EIN. 13-3102976

DATE	CONTRIBUTION/CITY,STATE	AMOUNT
3/4/2009	ROCKEFELLER UNIVERSITY NEW YORK, NY	$1,000 00
3/5/2009	FRENCHMAN'S CREEK CHARITY FUND PALM BEACH GARDENS, FL	500 00
3/6/2009	NEW YORK HISTORICAL SOCIETY NEW YORK, NY	5,000 00
4/10/2009	UROLOGICAL OFFICE/JOHNS HOPKINS UNIVERSITY BALTIMORE, MD	250 00
4/15/2009	TEMPLE ISRAEL CENTER WHITE PLAINS, NY	1,650 00
4/30/2009	PHIPPS COMMUNITY DEVELOPMENT CORPORATION NEW YORK, NY	500 00
5/6/2009	PEDIATRIC CANCER FOUNDATION WHITE PLAINS, NY	100 00
5/7/2009	COLUMBIA/BARNARD HILLEL - KRAFT CENTER FOR JEWISH STUDIES NEW YORK, NY	250 00
5/13/2009	HOSPITAL FOR SPECIAL SURGERY NEW YORK, NY	5,000 00
5/21/009	UJA FEDERATION NEW YORK, NY	350 00
5/28/2009	YIVO NEW YORK, NY	1,000 00
5/28/2009	WAGNER COLLEGE STATEN ISLAND, NY	2,500 00
5/29/2009	JEWISH FEDERATION OF ROCKLAND COUNTY WEST NYACK, NY	100 00
6/4/2009	AMERICAN CANCER SOCIETY NEW YORK, NY	1,000 00
6/9/2009	CONGREGATION KEHILATH JESHURUN NEW YORK, NY	250 00
6/11/2009	CITY UNIVERSITY OF NY NEW YORK, NY	25,000 00
6/17/2009	SUNRISE DAY CAMP/FRIEDBERG JCC OCEANSIDE, NY	100 00
6/23/2009	TEMPLE ISRAEL CENTER WHITE PLAINS, NY	3,687 00
6/26/2009	LYMPHOMA RESEARCH FOUNDATION/ CATHERINE PASMANTIER FOUNDATION NEW YORK, NY	250 00
7/2/2009	CITY COLLEGE OF NY 21ST CENTURY NEW YORK, NY	750 00

THE ROBERT A AND LINDA S FRIEDMAN FOUNDATION
CHARITABLE CONTRIBUTIONS
FYE 1/31/2010
EIN: 13-3102976

DATE	CONTRIBUTION/CITY,STATE	AMOUNT
7/2/2009	TRUSTEES OF THE UNIVERSITY OF PENNSYLVANIA PHILADELPHIA, PA	2,500 00
7/7/2009	TEMPLE ISRAEL CENTER WHITE PLAINS, NY	2,044 00
7/13/2009	CONGREGATION KOL EMET YARDLEY RECONSTRUCTIONIST SYNAGOGUE YARDLEY, PA	4,103 50
9/3/2009	LAURENCE POLATSCH MEMORIAL FUND RYE BROOK, NY	750 00
9/3/2009	NORTH SHORE ANIMAL LEAGUE PORT WASHINGTON, NY	1,500 00
9/11/2009	NORTH SHORE - LIJ HEALTH SYSTEM FOUNDATION WESTBURY, NY	200 00
9/16/2009	SCOTT WEINGARD MEMORIAL FUND RYE BROOK, NY	500 00
9/16/2009	SCOTT WEINGARD MEMORIAL FUND RYE BROOK, NY	500 00
9/30/2009	METROPOLITAN MUSEUM OF ART NEW YORK, NY	1,800 00
10/7/2009	JEWISH INSTITUTE FOR NATIONAL SECURITY AFFAIRS WASHINGTON, DC	25,000 00
10/8/2009	NATIONAL MS SOCIETY - BIKE MS NYC NEW YORK, NY	100 00
10/16/2009	AMERICAN FRIENDS OF ALYN HOSPITAL NEW YORK, NY	100 00
10/21/2009	THE FOOD ALLERGY AND ANAPHYLAXIS NETWORK FAIRFAX, VA	100 00
10/21/2009	THE FOOD ALLERGY AND ANAPHYLAXIS NETWORK FAIRFAX, VA	250 00
10/23/2009	MACCABI USA PHILADELPHIA, PA	125 00
10/26/2009	CONGREGATION KEHILATH JESHURUN NEW YORK, NY	250 00
11/17/2009	THE GLADNEY CENTER FORT WORTH, TX	1,000 00
12/2/2009	TEMPLE EMETH DELRAY BEACH, FL	315 00
12/2/2009	PHIPPS COMMUNITY DEVELOPMENT CORPORATION NEW YORK, NY	1,000 00
12/14/2009	SELF HELP COMMUNITY SERVICES NEW YORK, NY	250 00

THE ROBERT A AND LINDA S FRIEDMAN FOUNDATION
CHARITABLE CONTRIBUTIONS
FYE 1/31/2010
EIN: 13-3102976

DATE	CONTRIBUTION/CITY,STATE	AMOUNT
12/15/2009	NATIONAL SECURITY ROUNDTABLE NEW YORK, NY	1,000 00
12/16/2009	MANHATTAN INSTITUTE NEW YORK, NY	1,000 00
12/16/2009	MCCAULEY HONORS COLLEGE NEW YORK, NY	1,000 00
12/24/2009	TUFTS UNIVERSITY FUND BOSTON, MA	1,000 00
12/29/2009	AFAR NEW YORK, NY	1,500 00
12/29/2009	WALL STREET SYNAGOGUE NEW YORK, NY	300 00
12/30/2009	COLUMBIA UNIVERSITY MEDICAL CENTER NEW YORK, NY	7,000 00
1/4/2010	GLADNEY CENTER FOR ADOPTION FORT WORTH, TX	3,000 00
1/5/2010	COLGATE UNIVERSITY HAMILTON, NY	2,500 00
1/11/2010	WOMEN'S AMERICAN ORT FOUNDATION NEW YORK, NY	500 00
1/11/2010	SMILE TRAIN NEW YORK, NY	1,500 00
1/20/2010	SCRIPPS RESEARCH INSTITUTE LA JOLLA, CA	1,000 00
1/22/2010	MORSELIFE WEST PALM BEACH, FL	100 00
1/26/2010	HUTCHINSON SCHOOL MEMPHIS, TN	250 00
1/31/2010	THRU WEXFORD SPECIAL SITUATIONS 1997, L.P	1 00
1/31/2010	THRU BRIDGE STREET REAL ESTATE FUND 1999, L P	2 00
	SUBTOTAL CONTRIBUTIONS PAID *	$113,277 50
1/31/2010	CONTRIBUTIONS ATTRIBUTABLE TO UBTI	(2 00)
	TOTAL CONTRIBUTIONS PAID *	$113,275 50

** ALL CONTRIBUTIONS WERE MADE TO THE GENERAL PURPOSE FUND OF PUBLIC CHARITABLE ORGANIZATIONS EXEMPT UNDER SECTION 501(c)(3) OF THE INTERNAL REVENUE CODE*

THE ROBERT AND LINDA FRIEDMAN FOUNDATION
EIN: 13-3102976
REALIZED GAINS AND LOSSES
FYE 1/31/2010

MERRIL LYNCH BROKERAGE ACCOUNT

LONG TERM

DESCRIPTION	DATE SOLD	QTY	PROCEEDS ON SALE	COST OR OTHER BASIS	GAIN/LOSS
APOLLO INVESTMENT CORP	3/4/2009	81.0000	293 23	1,888.10	(1,594.87)
APOLLO INVESTMENT CORP	3/5/2009	70 0000	201 24	1,631.69	(1,430 45)
APOLLO INVESTMENT CORP	3/6/2009	50 0000	133 91	1,165.50	(1,031.59)
APOLLO INVESTMENT CORP	3/9/2009	47 0000	122.97	1,095 57	(972 60)
APOLLO INVESTMENT CORP	3/11/2009	51 0000	120.03	1,188 81	(1,068.78)
SIMON PROPERTY GROUP DEL	3/4/2009	65.0000	1,878 36	7,731.75	(5,853.39)
US BANCORP	3/4/2009	220.0000	2,333.37	7,924.41	(5,591 04)
ANNALLY CAP MGMT INC	7/2/2009	84 0000	1,270 96	1,471 12	(200.16)
ANNALLY CAP MGMT INC	7/2/2009	351 0000	5,310 81	6,126 00	(815.19)
ENTERTAINMENT PPTYS TR	7/2/2009	120 0000	2,459 94	8,040.01	(5,580 07)
TORTOISE ENERGY	7/2/2009	220.0000	5,418 86	7,976.61	(2,557 75)
KAYNE ANDERSON MLP	7/2/2009	240 0000	4,856 02	7,820.26	(2,964 24)
PPL CORPORATION	7/2/2009	215 0000	7,056 14	7,987 25	(931.11)
VENTAS INC	7/2/2009	170.0000	5,073.67	7,932 21	(2,858 54)
TEEKAY OFFSHORE PARTNERS	7/2/2009	120 0000	1,730 14	3,571.26	(1,841 12)
WESTPAC BANKING ADR	7/2/2009	80.0000	6,139 84	7,957 60	(1,817.76)
	TOTAL REALIZED GAINS		$44,399.49	$81,508.15	($37,108.66)

SHORT TERM

DESCRIPTION	DATE SOLD	QTY	PROCEEDS ON SALE	COST OR OTHER BASIS	GAIN/LOSS
GENERAL ELECTRIC	3/4/2009	165 0000	1,090 64	4,752.66	(3,662 02)
SIMON PROPERTY GROUP DEL	3/20/2009	1 0000	35 64	33 94	1 70
COHEN & STEERS SELECT	4/20/2009	59 0000	556 43	1,263 36	(706 93)
COHEN & STEERS SELECT	4/21/2009	138 0000	1,293 82	2,954 97	(1,661.15)
COHEN & STEERS SELECT	4/22/2009	18.0000	167 16	385 44	(218 28)
BAYTEX ENERGY TR	7/2/2009	155 0000	2,558 98	4,690 01	(2,131 03)
EXELON CORPORATION	7/2/2009	55.0000	2,768 63	2,710.86	57.77
GENUINE PARTS CO	7/2/2009	60.0000	1,967.95	2,354.05	(386.10)
VODAFONE GROUP PLC NEW	7/2/2009	120 0000	2,282.36	2,087.59	194 77
	TOTAL REALIZED GAINS		$12,721.61	$21,232.88	($8,511.27)

REALIZED GAINS AND LOSSES STATEMENT I Page 1 of 1

THE ROBERT AND LINDA FRIEDMAN FOUNDATION
EIN: 13-3102976
REALIZED GAINS AND LOSSES
FYE 1/31/2010

STATE STREET BANK

SHORT TERM

DESCRIPTION	DATE ACQUIRED	DATE SOLD	QTY	PROCEEDS ON SALE	COST OR OTHER BASIS	GAIN/LOSS
LOOMIS SAYLES BOND FUND	12/12/2008	7/9/2009	26 999	317 51	258 92	58 59
		TOTAL REALIZED GAINS		$317.51	$258 92	$58 59

LONG TERM 15% SALES

DESCRIPTION	DATE ACQUIRED	DATE SOLD	QTY	PROCEEDS ON SALE	COST OR OTHER BASIS	GAIN/LOSS
LOOMIS SAYLES BOND FUND	4/3/2008	7/9/2009	2,412 976	28,376 60	34,216 00	(5,839 40)
		TOTAL REALIZED GAINS		$28,376 60	$34,216.00	($5,839 40)

REALIZED GAINS AND LOSSES STATEMENT II Page 1 of 1

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 . . . . ▶ ☒
- 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	**Employer identification number**
File by the due date for filing your return See instructions	THE ROBERT AND LINDA FRIEDMAN FOUNDATION	13-3102976
	Number, street, and room or suite no. If a P.O. box, see instructions C/O BCRS ASSOCIATES, LLC 100 WALL STREET - 11 FLOOR	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions NEW YORK, NY 10005	

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

- The books are in the care of ▶ BCRS ASSOCIATES, LLC

Telephone No. ▶ 212-440-0800 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 SEPTEMBER 15 , 20 10 , to file the exempt organization return for the organization named above. The extension is for the organization's return for:

▶ ☐ calendar year 20____ or

▶ ☒ tax year beginning FEBRUARY 1 , 20 09 , and ending JANUARY 31 , 20 10 .

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**	$	1,120.00
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**	$	2,631.00
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**	$	0.00

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 . ▶ ☒

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

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

Part II **Additional (Not Automatic) 3-Month Extension of Time.** Only file the original (no copies needed).

Type or print		
File by the extended due date for filing the return See instructions.	Name of Exempt Organization THE ROBERT AND LINDA FRIEDMAN FOUNDATION	Employer identification number 13-3102976
	Number, street, and room or suite no. If a P O. box, see instructions. c/o BCRS ASSOCIATES, LLC; 100 WALL STREET - 11TH FL	For IRS use only
	City, town or post office, state, and ZIP code For a foreign address, see instructions. NEW YORK, NY 10005	

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

☐ Form 990 ☒ 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 ▶ BCRS ASSOCIATES, LLC

Telephone No. ▶ 212-440-0811 FAX No. ▶ N/A

- 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 DECEMBER 15, 2010.

5 For calendar year ______, or other tax year beginning FEBRUARY 1, 2009, and ending JANUARY 31, 2010.

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 ALL INFORMATION NECESSARY TO FILE A COMPLETE AND ACCURATE TAX RETURN IS NOT YET AVAILABLE.

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	$ 1,120.00
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	$ 2,631.00
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	$ 0.00

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 ▶ CPA Date ▶ 09/13/2010