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N/A

- 4942(i)(3) or

4942(1)(5)

- 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 - enler:-

(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(c)(3)(B)(iii).

(3) Largest amount of support from an exempt organization

(4) Gross investment income.

assets at any time during the year – see 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))

Peter Bloom

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

None

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

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

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

b The form in which applications should be submitted and information and materials they should include;

c Any submission deadlines:

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

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July 22, 2011 LTR 2697C O R
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FREYGISH FOUNDATION
X BLOOM
292 HICKS ST
BROOKLYN NY 11201

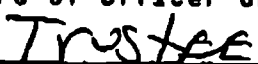


DECLARATION

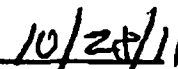
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Under penalties of perjury, I declare that I have examined the return identified in this letter, including any accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. I understand that this declaration will become a permanent part of that return.



Signature of Officer or Trustee


Title



Date