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Return of Private Foundation

or Section 4947(a)(1) Nonexempt Charitable Trust

Treated as a Private Foundation

2009

Department of the Treasury
Internal Revenue Service

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 DEC 1, 2009, and ending NOV 30, 2010

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 FRIEMAN FOUNDATION		A Employer identification number 13-3549076
	C/O RIVKA FRIEMAN		B Telephone number 212-398-0705
	Number and street (or P.O. box number if mail is not delivered to street address) 1175 PARK AVENUE	Room/suite 10C	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 ☐
City or town, state, and ZIP code NEW YORK, NY 10128		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		J Accounting method ☒ Cash ☐ Accrual ☐ Other (specify) _____	
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 37,576. (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).)		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received	140,000.			
	2 Check ☐ if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments				
	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 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)					
11 Other income					
12 Total. Add lines 1 through 11	140,000.	0.	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				
	b Accounting fees				
	c Other professional fees				
	17 Interest				
	18 Taxes				
	19 Depreciation and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses STMT 1	326.	0.	0.	0.
	24 Total operating and administrative expenses. Add lines 13 through 23	326.	0.	0.	0.
	25 Contributions, gifts, grants paid	117,802.			117,802.
26 Total expenses and disbursements. Add lines 24 and 25	118,128.	0.	0.	117,802.	
27 Subtract line 26 from line 12	21,872.				
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.		

825

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		13,773.	36,354.	36,354.
	2	Savings and temporary cash investments				
	3	Accounts receivable ▶ 1,222.				
		Less allowance for doubtful accounts ▶		1,222.	1,222.	1,222.
	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)		14,995.	37,576.	37,576.
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		14,995.	37,576.	
	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				
	28	Paid-in or capital surplus, or land, bldg, and equipment fund				
	29	Retained earnings, accumulated income, endowment, or other funds				
	30	Total net assets or fund balances		14,995.	37,576.	
	31	Total liabilities and net assets/fund balances		14,995.	37,576.	

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	14,995.
2	Enter amount from Part I, line 27a	2	21,872.
3	Other increases not included in line 2 (itemize) ▶ PRIOR PERIOD ADJUSTMENT	3	709.
4	Add lines 1, 2, and 3	4	37,576.
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	37,576.

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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) 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	
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	142,145.	50,529.	2.813137
2007	225,644.	46,006.	4.904665
2006	158,233.	47,474.	3.333045
2005	89,294.	61,637.	1.448708
2004	98,356.	50,269.	1.956594

2 Total of line 1, column (d)	2	14.456149
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	2.891230
4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5	4	13,850.
5 Multiply line 4 by line 3	5	40,044.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	0.
7 Add lines 5 and 6	7	40,044.
8 Enter qualifying distributions from Part XII, line 4	8	117,802.

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.

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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
1b 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
1c 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) ☐ 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		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 ► RIVKA FRIEMAN Telephone no ► 212-398-0705 Located at ► 1175 PARK AVENUE APT 10C, NEW YORK, NY ZIP+4 ► 10128			
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

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?

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
RIVKA FRIEMAN	PRESIDENT			
1175 PARK AVENUE APT. 10C	1.00	0.	0.	0.
NEW YORK, NY 10128				
MORRIS PLATT	TREASURER			
1175 PARK AVENUE APT. 10C	1.00	0.	0.	0.
NEW YORK, NY 10128				

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 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	12,839.
b	Average of monthly cash balances	1b	
c	Fair market value of all other assets	1c	1,222.
d	Total (add lines 1a, b, and c)	1d	14,061.
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	14,061.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	211.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	13,850.
6	Minimum investment return. Enter 5% of line 5	6	693.

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	693.
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	693.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	693.
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	693.

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	117,802.
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	117,802.
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	117,802.

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				693.
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	95,843.			
b From 2005	86,212.			
c From 2006	155,859.			
d From 2007	223,344.			
e From 2008	139,619.			
f Total of lines 3a through e	700,877.			
4 Qualifying distributions for 2009 from Part XII, line 4 ▶ \$	117,802.			
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				693.
e Remaining amount distributed out of corpus	117,109.			
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	817,986.			
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	95,843.			
9 Excess distributions carryover to 2010. Subtract lines 7 and 8 from line 6a	722,143.			
10 Analysis of line 9				
a Excess from 2005	86,212.			
b Excess from 2006	155,859.			
c Excess from 2007	223,344.			
d Excess from 2008	139,619.			
e Excess from 2009	117,109.			

Part XV	Supplementary Information (continued)
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3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient		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
Name and address (home or business)					
a <i>Paid during the year</i>					
SEE STATEMENT 2					
Total				▶ 3a	117,802.
b <i>Approved for future payment</i>					
NONE					
Total				▶ 3b	0

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 FRIEMAN FOUNDATION
C/O RIVKA FRIEMAN**Employer identification number**

13-3549076

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).

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions
for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990, 990-EZ, or 990-PF) (2009)

Name of organization

THE FRIEMAN FOUNDATION
C/O RIVKA FRIEMAN

Employer identification number

13-3549076

Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	TERI-JON SPORTS INC 241 WEST 37TH STREET NEW YORK, NY 10018	\$ 120,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
2	RIVKA FRIEMAN 1175 PARK AVENUE NEW YORK, NY 10128	\$ 20,000.	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.)

Name of organization

THE FRIEMAN FOUNDATION
C/O RIVKA FRIEMAN

Employer identification number

13-3549076

Part II Noncash Property (see instructions)

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	

Name of organization

Employer identification number

THE FRIEMAN FOUNDATION
C/O RIVKA FRIEMAN

13-3549076

Part III Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations aggregating more than \$1,000 for the year. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) ▶ \$

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

FORM 990-PF	OTHER EXPENSES			STATEMENT	1
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
NYS FILING FEE	25.	0.	0.	0.	
BANK CHARGES	23.	0.	0.	0.	
CORPORATION FILING FEES	278.	0.	0.	0.	
TO FORM 990-PF, PG 1, LN 23	326.	0.	0.	0.	

FORM 990-PF	GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR	STATEMENT	2
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RECIPIENT NAME AND ADDRESS	RECIPIENT RELATIONSHIP AND PURPOSE OF GRANT	RECIPIENT STATUS	AMOUNT
ANTI DEFAMATION LEAGUE	NONE CHARITABLE	N/A	50.
AMERICAN FRIENDS OF YESHIVOT BNEI AKIVA	NONE CHARITABLE	N/A	100.
ALEH	NONE CHARITABLE	N/A	100.
AIS CENTER	NONE CHARITABLE	N/A	1,080.
AMERICAN FRIENDS OF BAR ILAN	NONE CHARITABLE	N/A	430.

AMERICAN FRIENDS OF BET EL	NONE CHARITABLE	N/A	15,500.
AMERICAN FRIENDS OF BINEI AKIVAH	NONE CHARITABLE	N/A	100.
AMERICAN FRIENDS OF HEBREW FUN	NONE CHARITABLE	N/A	2,500.
AMERICAN FRIENDS OF IR DAVID	NONE CHARITABLE	N/A	1,800.
AMERICAN FRIENDS OF KEDUNIM	NONE CHARITABLE	N/A	2,500.
AMERICAN FRIENDS OF MIGDAL OHR	NONE CHARITABLE	N/A	13,100.
AMERICAN FRIENDS OF SHILO	NONE CHARITABLE	N/A	2,800.
AMERICAN FRIENDS OF SIDAL OHR	NONE CHARITABLE	N/A	500.
AMERICAN FRIENDS OF YESHIVA HESDER - SDEROT	NONE CHARITABLE	N/A	500.
AMERICAN FRIENDS OF ATERET COHANIM	NONE CHARITABLE	N/A	1,500.

AMERICAN JEWISH COMMITTEE	NONE CHARITABLE	N/A	72.
AMERICAN MIKLAT COMMITTEE	NONE CHARITABLE	N/A	180.
AMIT	NONE CHARITABLE	N/A	154.
AOL	NONE CHARITABLE	N/A	100.
ASSO OTED BETH RIVLAH	NONE CHARITABLE	N/A	180.
BARNARD COLLEGE	NONE CHARITABLE	N/A	500.
BNEI AKIVA OF THE US AND CANADA	NONE CHARITABLE	N/A	180.
CAF ONEH DEUI	NONE CHARITABLE	N/A	300.
BIKUR OHOLIM OF MANHATTAN	NONE CHARITABLE	N/A	180.
BNEI BRIH INT	NONE CHARITABLE	N/A	72.

CAMERA	NONE CHARITABLE	N/A	100.
CAMP MOSHAVA	NONE CHARITABLE	N/A	100.
CHABAD ISRAEL CENTER	NONE CHARITABLE	N/A	1,000.
CHABAD OF MEDICAL COMMUNITY	NONE CHARITABLE	N/A	2,300.
CHABAD OF THE UPPER EAST SIDE	NONE CHARITABLE	N/A	2,000.
CHAI LIFELINE	NONE CHARITABLE	N/A	360.
COLEL CHABAD	NONE CHARITABLE	N/A	2,800.
COLUMBIA/BARNARD HILLEL	NONE CHARITABLE	N/A	1,500.
CONGREGATION KEBILATH JEWISH	NONE CHARITABLE	N/A	2,011.
CONGREGATION ORACH CHAIM	NONE CHARITABLE	N/A	6,416.

ECHAL YACOB SYNAGOGUE	NONE CHARITABLE	N/A	1,000.
EDUCATIONAL INSTITUTE OHOLEI TORAH	NONE CHARITABLE	N/A	550.
EZER MITZION	NONE CHARITABLE	N/A	1,000.
FRIENDS OF YAD SARHA	NONE CHARITABLE	N/A	180.
HASC	NONE CHARITABLE	N/A	180.
HATZULAH OF THE UPPER EAST SIDE	NONE CHARITABLE	N/A	380.
HEBREW DAY SCHOOL OF SULLIVAN & ULSTER COUNTIES	NONE CHARITABLE	N/A	180.
HINENI	NONE CHARITABLE	N/A	1,500.
IDF	NONE CHARITABLE	N/A	275.
INTERNATIONAL FELLOWSHIP OF CHRISTIANS AND JEWS	NONE CHARITABLE	N/A	200.

JUST ONE LIFE	NONE CHARITABLE	N/A	280.
JUEN DAVID C/O ONE SOLEUL FRAD	NONE CHARITABLE	N/A	180.
KJ BENEVOLENT FUND	NONE CHARITABLE	N/A	50.
KLAL YISROEL FUND	NONE CHARITABLE	N/A	180.
MEIR PANIM	NONE CHARITABLE	N/A	100.
MEMORIAL SLOAN KETTERING CANCER CENTER	NONE CHARITABLE	N/A	50.
MEMRI	NONE CHARITABLE	N/A	100.
NAACP	NONE CHARITABLE	N/A	50.
NATIONAL JEWISH HEALTH	NONE CHARITABLE	N/A	36.
NEFESH B'NEFESH	NONE CHARITABLE	N/A	50.

OHEL CHILDRENS HOME AND FAMILY SERVICES	NONE CHARITABLE	N/A	360.
ONE ISRAEL FUND	NONE CHARITABLE	N/A	3,780.
PANIM EL PANIM	NONE CHARITABLE	N/A	100.
PHYLISS CHELSEA ORGANIZATION	NONE CHARITABLE	N/A	500.
R. DAVID ABESHERA	NONE CHARITABLE	N/A	360.
SISTERHOOD ORACH CHAIM	NONE CHARITABLE	N/A	150.
SOUTHERN POVERTY LAW CENTER	NONE CHARITABLE	N/A	100.
ST. JUDES CHILDREN HOSPITAL	NONE CHARITABLE	N/A	500.
STERN COLLEGE FOR WOMEN	NONE CHARITABLE	N/A	37,500.
SULAM	NONE CHARITABLE	N/A	500.

TEMPLE B'NAI SHALOM	NONE CHARITABLE	N/A	36.
THE ALUMNI FUND AT DOWNSTATE	NONE CHARITABLE	N/A	500.
TO CHELET AKASLISH	NONE CHARITABLE	N/A	250.
UCAFE	NONE CHARITABLE	N/A	734.
UNITED NEGRO FUND	NONE CHARITABLE	N/A	100.
UNITED SOUP KITCHEN	NONE CHARITABLE	N/A	36.
WFMU	NONE CHARITABLE	N/A	180.
WORLD JEWISH CONGRESS FOUNDATION	NONE CHARITABLE	N/A	50.
YEDOV UNIVERSITY	NONE CHARITABLE	N/A	550.
YESHIVA UNIVERSITY	NONE CHARITABLE	N/A	750.

Z.O.A.	NONE CHARITABLE	N/A	1,000.
ZICHROM MENACHEN	NONE CHARITABLE	N/A	180.
THE JEWISH GUILD FOR THE BLIND	NONE CHARITABLE	N/A	
TIKVAH LAYELED	NONE CHARITABLE	N/A	
TORAH DAY SCHOOL OF DALLAS	NONE CHARITABLE	N/A	
UJA-FEDERATION OF NEW YORK	NONE CHARITABLE	N/A	
UNITED HATZALAH OF ISRAEL	NONE CHARITABLE	N/A	
UNITED LUBAVITCHER YESHIVOT	NONE CHARITABLE	N/A	
WFMU	NONE CHARITABLE	N/A	
WORLD JEWISH CONGRESS FOUNDATION	NONE CHARITABLE	N/A	

WPBT2	NONE CHARITABLE	N/A
YAD ASAF	NONE CHARITABLE	N/A
YAD SARAH	NONE CHARITABLE	N/A
YAD VASHEM	NONE CHARITABLE	N/A
YESHIVA DARCHAI MENACHEM	NONE CHARITABLE	N/A
YESHIVA MAHELE ELIYAHU	NONE CHARITABLE	N/A
YESHIVA UNIVERSITY	NONE CHARITABLE	N/A
YESHIVOT B'NEI AKIVA	NONE CHARITABLE	N/A

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

117,802.