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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

2010

For calendar year 2010, or tax year beginning 01-01-2010 , and ending 12-31-2010

G Check all that apply

☐ Initial return

☐ Initial return of a former public charity

☐ Final return

☐ Amended return

☐ Address change

☐ Name change

Name of foundation
THE LEONARD FRIEDLAND CHARITABLE
FOUNDATION - C/O CBIZ MHM LLC

A Employer identification number
13-3877532

Number and street (or P O box number if mail is not delivered to street address)
1200 BRICKELL AVENUE SUITE 700

Room/suite

B Telephone number (see page 10 of the instructions)
(305) 503-4200

City or town, state, and ZIP code
MIAMI, FL 33131

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 ☐

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

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 ☐

I Fair market value of all assets at end of year (from Part II, col. (c), line 16)
\$ 2,422,478

J Accounting method ☒ 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	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc , received (attach schedule)				
	2 Check ☒ if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	20,488	20,488	20,488	
	4 Dividends and interest from securities.	41,013	41,013	41,013	
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	120,953			
	b Gross sales price for all assets on line 6a <u>1,205,631</u>				
	7 Capital gain net income (from Part IV , line 2)		120,953		
	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)				
	12 Total. Add lines 1 through 11	182,454	182,454	61,501	
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).	4,162	0	0	0
	c Other professional fees (attach schedule)	2,344	0	0	0
	17 Interest				
	18 Taxes (attach schedule) (see page 14 of the instructions)	188	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).	695	0	0	0
	24 Total operating and administrative expenses. Add lines 13 through 23	7,389	0	0	0
	25 Contributions, gifts, grants paid	109,880			109,880
	26 Total expenses and disbursements. Add lines 24 and 25	117,269	0	0	109,880
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	65,185			
	b Net investment income (if negative, enter -0-)		182,454		
	c Adjusted net income (if negative, enter -0-)			61,501	

For Privacy Act and Paperwork Reduction Act Notice, see page 30 of the instructions.

Cat No 11289X

Form **990-PF** (2010)

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	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash—non-interest-bearing			
	2	Savings and temporary cash investments	51,365	66,964	66,964
	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 15 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			
	10a	Investments—U S and state government obligations (attach schedule)	123,585	☒ 383,319	393,243
	b	Investments—corporate stock (attach schedule)	1,554,001	☒ 1,123,531	1,579,206
	c	Investments—corporate bonds (attach schedule).	150,975	☒ 368,997	383,065
	11	Investments—land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)			
	14	Land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
15	Other assets (describe ▶ _____)				
16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	1,879,926	1,942,811	2,422,478	
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 (attach schedule)			
	22	Other liabilities (describe ▶ _____)			
	23	Total liabilities (add lines 17 through 22)	0	0	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ ☐ and complete lines 24 through 26 and lines 30 and 31.				
	24	Unrestricted			
	25	Temporarily restricted			
	26	Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ ☒ and complete lines 27 through 31.				
	27	Capital stock, trust principal, or current funds	1,639,808	1,639,808	
	28	Paid-in or capital surplus, or land, bldg , and equipment fund	0	0	
	29	Retained earnings, accumulated income, endowment, or other funds	240,118	303,003	
	30	Total net assets or fund balances (see page 17 of the instructions)	1,879,926	1,942,811	
	31	Total liabilities and net assets/fund balances (see page 17 of the instructions)	1,879,926	1,942,811	

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)	11,879,926
2	Enter amount from Part I, line 27a	65,185
3	Other increases not included in line 2 (itemize) ▶ _____	0
4	Add lines 1, 2, and 3	1,945,111
5	Decreases not included in line 2 (itemize) ▶ _____ ☒	2,300
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30 . .	1,942,811

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)
1 a	MERRILL LYNCH	P		
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 1,205,631		1,084,678	120,953
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			120,953
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	120,953
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))
2009	121,264	2,037,603	0 059513
2008	176,865	2,574,180	0 068707
2007	132,222	3,023,352	0 043734
2006	176,379	2,805,497	0 062869
2005	141,695	2,766,841	0 051212

2 Total of line 1, column (d).	2	0 286035
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 057207
4 Enter the net value of noncharitable-use assets for 2010 from Part X, line 5.	4	2,277,443
5 Multiply line 4 by line 3.	5	130,286
6 Enter 1% of net investment income (1% of Part I, line 27b).	6	1,825
7 Add lines 5 and 6.	7	132,111
8 Enter qualifying distributions from Part XII, line 4.	8	109,880

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 letter if necessary—see instructions)			
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☐ and enter 1% of Part I, line 27b		1	3,649
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	3,649
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	3,649
6 Credits/Payments			
a 2010 estimated tax payments and 2009 overpayment credited to 2010	6a	2,891	
b Exempt foreign organizations—tax withheld at source	6b		
c Tax paid with application for extension of time to file (Form 8868)	6c	4,500	
d Backup withholding erroneously withheld	6d		
7 Total credits and payments Add lines 6a through 6d.		7	7,391
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	3,742
11 Enter the amount of line 10 to be Credited to 2011 estimated tax 3,742 Refunded		11	0

Part VII-A Statements Regarding Activities				
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?			Yes	No
		1a		No
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		No
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		No
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?		2		No
If "Yes," attach a detailed description of the activities.				
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		No
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?.		4a		No
b If "Yes," has it filed a tax return on Form 990-T for this year?.		4b		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year?		5		No
If "Yes," attach the statement required by General Instruction T.				
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	Yes	
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	Yes	
8a Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) DE				
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	Yes	
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 2010 or the taxable year beginning in 2010 (see instructions for Part XIV on page 27)? If "Yes," complete Part XIV		9		No
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		10		No

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 page 20 of the instructions).	11		No
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address N/A	13	Yes	
14	The books are in care of STEPHEN DANNER CPA Telephone no (305) 503-4200 Located at 1200 BRICKELL AVENUE SUITE 700 MIAMI FL ZIP+4 33131			
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		
16	At any time during calendar year 2010, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16		No
See page 20 of the instructions for exceptions and filing requirements for Form TD F 90-22.1 If "Yes", enter the name of the foreign country.				

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? (2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? (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)? (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).			
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.	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 2010?	1c		No
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 2010, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2010? If "Yes," list the years 20 , 20 , 20 , 20			
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see page 20 of the instructions).	2b		
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here 20 , 20 , 20 , 20			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?			
b	If "Yes," did it have excess business holdings in 2010 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 2010.).	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
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 2010?	4b		No

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

5b

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)? 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? If "Yes," attach the statement required by Regulations section 53.4945–5(d).

Yes

No

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

Yes

No

6b

No

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?

Yes

No

7b

Part VIII

Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1

List all officers, directors, trustees, foundation managers and their compensation (see page 22 of the instructions).

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
HOWARD PRESANT 605 THIRD AVENUE 34TH FLOOR NEW YORK, NY 10158	SEC , TREASURER, MANAGER 0 00	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
NONE				

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

0

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		
Total number of others receiving over \$50,000 for professional services.		0

Part IX-A

Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1	
2	
3	
4	

Part IX-B

Summary of Program-Related Investments (see page 24 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	
2	
All other program-related investments. See page 24 of the instructions.	
3	
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	2,205,244
b	Average of monthly cash balances.	1b	106,881
c	Fair market value of all other assets (see page 24 of the instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	2,312,125
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	2,312,125
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see page 25 of the instructions).	4	34,682
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	2,277,443
6	Minimum investment return. Enter 5% of line 5.	6	113,872

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	113,872
2a	Tax on investment income for 2010 from Part VI, line 5.	2a	3,649
b	Income tax for 2010 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	3,649
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	110,223
4	Recoveries of amounts treated as qualifying distributions.	4	0
5	Add lines 3 and 4.	5	110,223
6	Deduction from distributable amount (see page 25 of the instructions).	6	0
7	Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1.	7	110,223

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	109,880
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	109,880
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	0
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	109,880
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 2009	(c) 2009	(d) 2010
1	Distributable amount for 2010 from Part XI, line 7			
2	Undistributed income, if any, as of the end of 2010			
a	Enter amount for 2009 only.0			
b	Total for prior years 20____, 20____, 20____0			
3	Excess distributions carryover, if any, to 2010			
a	From 2005.			
b	From 2006.			
c	From 2007.			
d	From 2008.33,169			
e	From 2009.24,846			
f	Total of lines 3a through e.58,015			
4	Qualifying distributions for 2010 from Part XII, line 4 ▶ \$ 109,880			
a	Applied to 2009, but not more than line 2a0			
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 2010 distributable amount.109,880			
e	Remaining amount distributed out of corpus0			
5	Excess distributions carryover applied to 2010343			
(If an amount appears in column (d), the same amount must be shown in column (a).)				
6	Enter the net total of each column as indicated below:			
a	Corpus Add lines 3f, 4c, and 4e Subtract line 557,672			
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 instructions0			
e	Undistributed income for 2009 Subtract line 4a from line 2a Taxable amount—see page 27 of the instructions0			
f	Undistributed income for 2010 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2011.0			
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 2005 not applied on line 5 or line 7 (see page 27 of the instructions).0			
9	Excess distributions carryover to 2011. Subtract lines 7 and 8 from line 6a57,672			
10	Analysis of line 9			
a	Excess from 2006.			
b	Excess from 2007.			
c	Excess from 2008.32,826			
d	Excess from 2009.24,846			
e	Excess from 2010.			

Part XIV

Private Operating Foundations (see page 27 of the instructions and Part VII-A, question 9)

1a

If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2010, enter the date of the ruling.

b

Check box to indicate whether the organization is a private operating foundation described in section 4942(j)(3) or 4942(j)(5)

☐ 4942(j)(3) or ☐ 4942(j)(5)

2a	Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed	Tax year	Prior 3 years			(e) Total
		(a) 2010	(b) 2009	(c) 2008	(d) 2007	
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 organization had \$5,000 or more in assets at any time during the year—see page 27 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))

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

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 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	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 Paid during the year See Additional Data Table				
Total			▶ 3a	109,880
b Approved for future payment				
Total			▶ 3b	0

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	20,488	
4 Dividends and interest from securities.			14	41,013	
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			18	120,953	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory. . .					
11 Other revenue a _____					
b _____					
c _____					
d _____					
e _____					
12 Subtotal. Add columns (b), (d), and (e). . .		0		182,454	0
13 Total. Add line 12, columns (b), (d), and (e). 13				182,454	182,454

[illegible]

Part XVII

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

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)

No

2

Other assets.

1a(2)

No

b

Other transactions

1

Sales of assets to a noncharitable exempt organization.

1b(1)

No

2

Purchases of assets from a noncharitable exempt organization.

1b(2)

No

3

Rental of facilities, equipment, or other assets.

1b(3)

No

4

Reimbursement arrangements.

1b(4)

No

5

Loans or loan guarantees.

1b(5)

No

6

Performance of services or membership or fundraising solicitations.

1b(6)

No

c

Sharing of facilities, equipment, mailing lists, other assets, or paid employees.

1c

No

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

2a

Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527?

☐

Yes

☒

No

b

If "Yes," complete the following schedule.

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

Sign Here

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

Signature of officer or trustee

2011-09-27

Date

Title

Paid Preparer's Use Only

Preparer's Signature

STEVE DANNER

Firm's name

CBIZ MHM LLC

1200 BRICKELL AVENUE SUITE 700

Firm's address

MIAMI, FL 33131

Date

Check if self-employed

PTIN

Firm's EIN

Phone no (305) 503-4200

Form 990-PF (2010)

Additional Data

Software ID:
Software Version:
EIN: 13-3877532
Name: THE LEONARD FRIEDLAND CHARITABLE
FOUNDATION - C/O CBIZ MHM LLC

Form 990PF Part XV Line 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>				
ADELPHIA UNIVERSITY STUDENT SCHOLARSHIP FUND 1 SOUTH AVENUE GARDEN CITY, NY 10013	N/A	501(C)(3)	EDUCATION	3,000
AIDS WALK NY OLD CHELSEA STATION FLOOR 2 NEW YORK, NY 10011	N/A	501(C)(3)	SOCIAL WELFARE	100
ALBERT EINSTEIN COLLEGE OF MEDICINE 1300 MORRIS PARK BRONX, NY 10461	N/A	501(C)(3)	EDUCATION	150
AMERICAN CANCER SOCIETY 19 WEST 56TH STREET NEW YORK, NY 10019	N/A	501(C)(3)	SCIENTIFIC	855
AMERICAN WOMEN FOR INTERNATIONAL UNDERSTAND PO BOX 60741 SANTA BARBARA, CA 93160	N/A	501(C)(3)	SOCIAL WELFARE	1,000
AVON WALK FOR BREAST CANCER 16 WEST 36TH STREET NEW YORK, NY 10018	N/A	501(C)(3)	SCIENTIFIC	2,000
BETH EL SYNAGOGUE CENTER 1324 NORTH AVENUE NEW ROCHELL, NY 10804	N/A	501(C)(3)	RELIGIOUS	1,000
BETHESDA BAPTIST CHURCH OF NEW ROCHELL 71 LINCOLN AVENUE NEW ROCHELL, NY 10801	N/A	501(C)(3)	RELIGIOUS	100
BONE MARROW FOUNDATION 71-04 MYRTLE AVENUE GLENDALE, NY 11385	N/A	501(C)(3)	SCIENTIFIC	600
BOY SCOUTS OF AMERICA 350 FIFTH AVENUE SUITE 430 NEW YORK, NY 10118	N/A	501(C)(3)	SOCIAL WELFARE	500
BROOKLYN AHEPA 61 SCHERMERHORN STREET BROOKLYN, NY 11201	N/A	501(C)(3)	RELIGIOUS	250
CEI-PEA (CHILD CENTER OF NEW YORK) 28 WEST 44TH STREET SUITE 300 NEW YORK, NY 10036	N/A	501(C)(3)	SOCIAL WELFARE	5,000
CITY MEALS ON WHEELS 355 LEXINGTON AVE NEW YORK, NY 100176603	N/A	501(C)(3)	SOCIAL WELFARE	6,200
CONGREGATION EMALU-EL OF WESTCHESTER 2125 WESTCHESTER AVENUE EAST RYE, NY 10580	N/A	501(C)(3)	RELIGIOUS	2,000
CROHN'S & COLOTIS FOUNDATION OF AMERICA 585 STEWART AVENUE SUIT E414G GARDEN CITY, NY 115304701	N/A	501(C)(3)	SCIENTIFIC	500
Total  3a				109,880

Form 990PF Part XV Line 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 Paid during the year				
EDUCATION & ASSISTANCE CORP 50 CLINTON STREETSUITE 107 HEMPSTEAD,NY 11550	N/A	501(C)(3)	EDUCATION	2,500
ERS CHARITABLE FUND 300 PARK AVENUE NEW YORK,NY 10022	N/A	501(C)(3)	SOCIAL WELFARE	350
FABRETTO FOUNDATION CO POTOMAC MANAGEMENT RESOURCES 717 PRINCESS STREET ALEXANDRIA,VA 22314	N/A	501(C)(3)	SOCIAL WELFARE	500
FAMILY CENTRAL INC DEVELOPMENT DEPT 840 SW 81ST AVENUE NORTH LAUDERDALE,FL 33068	N/A	501(C)(3)	SOCIAL WELFARE	3,000
FENWAY CHARITABLE FUND PO BOX 7 SCARSDALE,NY 105860007	N/A	501(C)(3)	SOCIAL WELFARE	500
FISH DI SAN GENNARO CO MOST PRECIOUS BLOOD CHURCH 109 MULBERRY STREET NEW YORK,NY 10013	N/A	501(C)(3)	RELIGIOUS	2,500
FISHER VETS FUND-TUFTS MEDICAL CENTER 111 ROCKVILLE PIKE SUITE 420 ROCKVILLE,MD 20850	N/A	501(C)(3)	SOCIAL WELFARE	150
FOARE (FOUNDATION FOR OUTDOOR ADVERTISING RESEARCH AND EDUCATION) 1850 M STREET NW SUITE 1040 WASHINGTON,DC 20036	N/A	501(C)(3)	EDUCATION	5,000
FRIENDS OF FACULTY NYU MEDICAL CENTER 1 WEST AVENUE LARCHMONT,NY 10538	N/A	501(C)(3)	EDUCATION	1,000
FURNITURE SHARE HOUSE 64 SCHERMERHORN STREET BROOKLYN,NY 11201	N/A	501(C)(3)	SOCIAL WELFARE	125
HELEN KELLER SERVICES 57 WILLOUGHBY STREET BROOKLYN,NY 11201	N/A	501(C)(3)	SOCIAL WELFARE	2,500
HELENIC LAWYERS ASSOCIATION 21-74 STEINWAY STREET LONG ISLAND,NY 11105	N/A	501(C)(3)	EDUCATION	500
INNOCENT PROJECT BENEFIT OFFICE 100 FIFTH AVENUE 3RD FLOOR NEW YORK,NY 10010	N/A	501(C)(3)	SOCIAL WELFARE	6,000
IRISH AMERICANS IN GOVERNMENT PO BOX 494 WILLSTON PARK,NY 11596	N/A	501(C)(3)	EDUCATION	500
JEWISH LAWYERS GUILD INC CO ABRAMS GORELICK FRIEDMAN & JACOBSON PC ONE BATTERY PARK PLAZA 4TH FLOOR NEW YORK,NY 10004	N/A	501(C)(3)	EDUCATION	860
Total  3a				109,880

Form 990PF Part XV Line 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 Paid during the year				
LABYRINTH THEATER COMPANY 16 WEST 32ND STREET SUITE 10J NEW YORK,NY 10001	N/A	501(C)(3)	SOCIAL WELFARE	2,500
LATINO COMMISSION ON AIDS 24 WEST 25TH STREET NEW YORK,NY 10010	N/A	501(C)(3)	SOCIAL WELFARE	2,500
LEUKEMIA & LYMPHOMA FOUNDATION 555 BROAD HOLLOW RD SUITE 403 MELVILLE,NY 11747	N/A	501(C)(3)	SCIENTIFIC	500
LITTLE FLOWER CHILDREN & FAMILY 186 JORALEMON STREET BROOKLYN,FL 11201	N/A	501(C)(3)	RELIGIOUS	2,500
LITTLE VILLAGE R&D 750 HICKSVILLE ROAD SEAFORD,NY 11783	N/A	501(C)(3)	SOCIAL WELFARE	1,500
LONG ISLAND CARES INC 10 DAVIDS DRIVE HAUPPAUGE,NY 11788	N/A	501(C)(3)	SOCIAL WELFARE	750
LOWELL SCHOOL 203-05 32ND AVENUE BAYSIDE,NY 11361	N/A	501(C)(3)	EDUCATION	500
MINEOLA LIONS CLUB FOUNDATION 2257 JERICHO TURNPIKE GARDEN CITY,NY 11040	N/A	501(C)(3)	SCIENTIFIC	1,000
MOUNT SINAI MEDICAL CENTER FOUNDATION 4300 ALTON ROAD MIAMI BEACH,FL 33140	N/A	501(C)(3)	SCIENTIFIC	25,000
NATIONAL CENTER FOR SURBURBAN STUDIES HOFSTRA UNIVERSITY HEMPSTEAD,NY 115491000	N/A	501(C)(3)	EDUCATION	1,000
NATIONAL KIDNEY FOUNDATION OF NE NY 30 EAST 33RD STREET F-13 NEW YORK,NY 100165337	N/A	501(C)(3)	SCIENTIFIC	500
NEW ROCHELL FUND FOR EDCUATIONAL EXCELLENCE 265 CLOVE ROAD NEW ROCHELL,NY 10801	N/A	501(C)(3)	EDUCATION	300
NY CITY RESCUE MISSSION 90 LAFAYETTE ST NEW YORK,NY 100134494	N/A	501(C)(3)	SOCIAL WELFARE	450
NYSTPBA (NEW YORK STATE TROOPERS POLICE BENEVOLENT ASSOC) SIGNAL 30 FUND NY TROOPERS PBA 120 STATE ST ALBANY,NY 12207	N/A	501(C)(3)	SOCIAL WELFARE	500
OCEAN CONSERVANCY 1300 19TH STREET NW 8TH FLOOR WASHINGTON,DC 20036	N/A	501(C)(3)	SCIENTIFIC	50
Total  3a				109,880

Form 990PF Part XV Line 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 Paid during the year				
PARALYZED VETERANS OF AMERICA 801 18TH STREET NW WASHINGTON,DC 200063517	N/A	501(C)(3)	SCIENTIFIC	100
PARTNERS COUNCIL FOR WOMENS HEALTH 60 WEST 66TH STREET SUITE 24-C NEW YORK,NY 10023	N/A	501(C)(3)	SCIENTIFIC	275
QUEENS CENTERS FOR PROGRESS 24916 GRAND CENTRAL PARKWAY NEW YORK,NY 11426	N/A	501(C)(3)	SOCIAL WELFARE	250
QUEENS LIBRARY FOUNDATION 89-11 MERRICK BLVD JAMICA,NY 11432	N/A	501(C)(3)	EDUCATION	5,000
SAINTS CONSTANTINE AND HELLEN CATHEDRAL 64 SCHERMERHORN STREET BRONX,NY 11201	N/A	501(C)(3)	RELIGIOUS	125
ST JUDE'S CHILDREN HOSPITAL 262 DANNY THOMAS PLACE MEMPHIS,TN 38105	N/A	501(C)(3)	SCIENTIFIC	1,000
ST PARTICK'S CHURCH STATE ROAD BEDFORD,NY 10506	N/A	501(C)(3)	RELIGIOUS	750
THE ALEX MARROW CHILDREN'S FUND 56 RYE ROAD RYE,NY 10580	N/A	501(C)(3)	EDUCATION	1,050
THE HAMPTONS SYNAGOGUE 154 SUNSET AVENUE WEST HAMPTON,NY 11978	N/A	501(C)(3)	RELIGIOUS	540
THE JANE GASPERO MEMORIAL LIBRARY FOR CHILDREN 127 WEST 83RD STREET NEW YORK,NY 10024	N/A	501(C)(3)	EDUCATION	200
THE MUSEUM OF THE CITY OF NEW YORK 1120 FIFTH AVENUE NEW YORK,NY 10020	N/A	501(C)(3)	EDUCATION	2,000
THE THOMAS HARTMAN FOUNDATION FOR PARKINSON'S RESEARCH 72 WEST MAIN STREET SUITE TWO EAST ISLIP,NY 11703	N/A	501(C)(3)	SCIENTIFIC	2,000
TOMORROWS HOPE FOUNDATION 50 NORTH PARK AVENUE ROCKVILLE,NY 11571	N/A	501(C)(3)	SOCIAL WELFARE	1,500
UNITED HEBREW FOUNDATION UGC FOUNDATION 391 PELHAM ROAD NEW ROCHELL,NY 10805	N/A	501(C)(3)	RELIGIOUS	500
UNITED JEWISH APPEAL 130 EAST 59TH STREET NEW YORK,NY 10022	N/A	501(C)(3)	RELIGIOUS	500
Total  3a				109,880

Form 990PF Part XV Line 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>				
WALK4HEARING CO KATHERYN SCHWERIN 69 BURR FARMS ROAD MOUNT KISCO,NY 10549	N/A	501(C)(3)	SCIENTIFIC	2,000
WILDCAT SERVICE CORP 161 HUDSON STREET NEW YORK,NY 100132101	N/A	501(C)(3)	SOCIAL WELFARE	500
YAI 460 WEST 34TH STREET NEW YORK,NY 100012382	N/A	501(C)(3)	SOCIAL WELFARE	1,500
YAI CHALLENGE FOR CENTRAL PARK 460 WEST 34TH STREET NEW YORK,NY 100012382	N/A	501(C)(3)	EDUCATION	600
YAI NETWORK 460 WEST 34TH STREET NEW YORK,NY 100012382	N/A	501(C)(3)	SOCIAL WELFARE	700
Total			3a	109,880

TY 2010 Accounting Fees Schedule

Name: THE LEONARD FRIEDLAND CHARITABLE
FOUNDATION - C/O CBIZ MHM LLC
EIN: 13-3877532

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
CBIZ MHM LLC	4,162	0	0	0

**TY 2010 Investments Corporate
Bonds Schedule**

Name: THE LEONARD FRIEDLAND CHARITABLE
FOUNDATION - C/O CBIZ MHM LLC
EIN: 13-3877532

Name of Bond	End of Year Book Value	End of Year Fair Market Value
CORPORATE BONDS	368,997	383,065

**TY 2010 Investments Corporate
Stock Schedule**

Name: THE LEONARD FRIEDLAND CHARITABLE
FOUNDATION - C/O CBIZ MHM LLC
EIN: 13-3877532

Name of Stock	End of Year Book Value	End of Year Fair Market Value
CORPORATE STOCKS	1,123,531	1,579,206

TY 2010 Investments Government Obligations Schedule

Name: THE LEONARD FRIEDLAND CHARITABLE
FOUNDATION - C/O CBIZ MHM LLC

EIN: 13-3877532

US Government Securities - End of Year Book Value:	383,319
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US Government Securities - End of Year Fair Market Value:	393,243
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State & Local Government Securities - End of Year Book Value:	0
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State & Local Government Securities - End of Year Fair Market Value:	0
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TY 2010 Other Decreases Schedule

Name: THE LEONARD FRIEDLAND CHARITABLE
FOUNDATION - C/O CBIZ MHM LLC
EIN: 13-3877532

Description	Amount
EXCISE TAX EXPENSE	2,300

TY 2010 Other Expenses Schedule

Name: THE LEONARD FRIEDLAND CHARITABLE
FOUNDATION - C/O CBIZ MHM LLC

EIN: 13-3877532

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
BANKING FEES	150	0	0	0
ANNUAL CORPORATE FEE	545	0	0	0

TY 2010 Other Professional Fees Schedule

Name: THE LEONARD FRIEDLAND CHARITABLE
FOUNDATION - C/O CBIZ MHM LLC

EIN: 13-3877532

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
HAVERFORD TRUST COMPANY	2,344	0	0	0

TY 2010 Taxes Schedule

Name: THE LEONARD FRIEDLAND CHARITABLE
FOUNDATION - C/O CBIZ MHM LLC

EIN: 13-3877532

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FOREIGN TAXES PAID	188	0	0	0