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Form 990-PF

Return of Private Foundation or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation

OMB No 1545-0052

2010

Department of the Treasury Internal Revenue Service

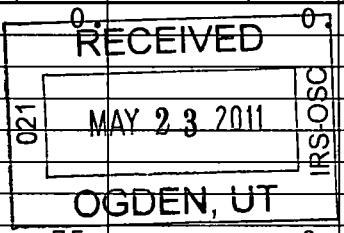
Note. The foundation may be able to use a copy of this return to satisfy state reporting requirements

For calendar year 2010, or tax year beginning, and ending

G Check all that apply: Initial return, Amended return, Initial return of a former public charity, Address change, Final return, Name change

Name of foundation: EBA FOUNDATION; Employer identification number: 13-4098940; Telephone number: 212 339-2100; City: NEW YORK, NY 10022; Fair market value: \$2,802,261; Accounting method: Cash

Table with 5 columns: (a) Revenue and expenses per books, (b) Net investment income, (c) Adjusted net income, (d) Disbursements for charitable purposes. Rows include Revenue (Total: 66,542) and Operating and Administrative Expenses (Total: 404,437).



SCANNED MAY 25 2011

023501 12-07-10

LHA For Paperwork Reduction Act Notice, see the instructions.

Form 990-PF (2010)

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only		
		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing			
	2 Savings and temporary cash investments	826,613.	343,406.	343,406.
	3 Accounts receivable ▶			
	Less allowance for doubtful accounts ▶			
	4 Pledges receivable ▶			
	Less allowance for doubtful accounts ▶			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons			
	7 Other notes and loans receivable ▶			
	Less allowance for doubtful accounts ▶			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges	1,132.	609.	609.
	10a Investments - U.S. and state government obligations			
	b Investments - corporate stock STMT 5	2,236,050.	2,361,988.	2,458,246.
	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)	3,063,795.	2,706,003.	2,802,261.	
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 <input type="checkbox"/>			
	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 <input checked="" type="checkbox"/>			
	and complete lines 27 through 31.			
	27 Capital stock, trust principal, or current funds	0.	0.	
28 Paid-in or capital surplus, or land, bldg, and equipment fund	0.	0.		
29 Retained earnings, accumulated income, endowment, or other funds	3,063,795.	2,706,003.		
30 Total net assets or fund balances	3,063,795.	2,706,003.		
31 Total liabilities and net assets/fund balances	3,063,795.	2,706,003.		

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	3,063,795.
2 Enter amount from Part I, line 27a	2	<357,792.>
3 Other increases not included in line 2 (itemize) ▶	3	0.
4 Add lines 1, 2, and 3	4	2,706,003.
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	2,706,003.

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 ATTACHED SCHEDULE	P	VARIOUS	VARIOUS
b SEE ATTACHED SCHEDULE	P	VARIOUS	VARIOUS
c CAPITAL GAINS DIVIDENDS			
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 598,894.		570,465.	28,429.
b 677,021.	-	703,638.	<26,617.>
c 160.			160.
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
a			28,429.
b			<26,617.>
c			160.
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	1,972.
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	28,429.

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))
2009	340,109.	2,494,770.	.136329
2008	296,355.	2,259,104.	.131183
2007	84,755.	1,950,814.	.043446
2006	110,589.	1,343,954.	.082286
2005	60,010.	1,107,417.	.054189

2 Total of line 1, column (d)	2	.447433
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	.089487
4 Enter the net value of noncharitable-use assets for 2010 from Part X, line 5	4	2,766,865.
5 Multiply line 4 by line 3	5	247,598.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	472.
7 Add lines 5 and 6	7	248,070.
8 Enter qualifying distributions from Part XII, line 4 If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate See the Part VI instructions	8	404,437.

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

Table with 11 rows for excise tax calculation. Line 1: 472. Line 2: 0. Line 3: 472. Line 4: 0. Line 5: 472. Line 6a: 609. Line 7: 609. Line 10: 137. Line 11: 0.

Part VII-A Statements Regarding Activities

Table with 10 rows for activity statements. Columns: Question, Yes, No. Row 1a: No. Row 1b: No. Row 1c: No. Row 2: No. Row 3: No. Row 4a: No. Row 4b: No. Row 5: No. Row 6: No. Row 7: No. Row 8a: NY. Row 8b: No. Row 9: No. Row 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 instructions)
12 Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application?
14 The books are in care of DENIS BROSNAN Telephone no 212 339-2126
15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here
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?

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.

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?
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 22 of the instructions)?
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?
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?
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?
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?
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?
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?
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?

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)? Yes No
 Organizations relying on a current notice regarding disaster assistance check here N/A

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? Yes No
 If "Yes," attach the statement required by Regulations section 53.4945-5(d). N/A

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? Yes No
 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? Yes No

5b

6b

7b

X

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
CONSTANCE MILSTEIN 390 PARK AVENUE, SUITE 600 NEW YORK, NY 10022	TRUSTEE-AS NEEDED	0.	0.	0.
ABIGAIL BLACK ELBAUM 390 PARK AVENUE, SUITE 600 NEW YORK, NY 10022	TRUSTEE-AS NEEDED	0.	0.	0.

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

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

Total number of other employees paid over \$50,000 0

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)

3 Five highest-paid independent contractors for professional services. If none, enter "NONE."

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

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

Part IX-A Summary of Direct Charitable Activities

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

Part IX-B Summary of Program-Related Investments

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1 N/A	
2	
All other program-related investments See instructions	
3	
Total. Add lines 1 through 3 ▶	0.

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	2,376,871.
b	Average of monthly cash balances	1b	431,158.
c	Fair market value of all other assets	1c	971.
d	Total (add lines 1a, b, and c)	1d	2,809,000.
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	2,809,000.
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	42,135.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	2,766,865.
6	Minimum investment return. Enter 5% of line 5	6	138,343.

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	138,343.
2a	Tax on investment income for 2010 from Part VI, line 5	2a	472.
b	Income tax for 2010 (This does not include the tax from Part VI)	2b	
c	Add lines 2a and 2b	2c	472.
3	Distributable amount before adjustments Subtract line 2c from line 1	3	137,871.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	137,871.
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	137,871.

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	404,437.
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	404,437.
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	472.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	403,965.

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 instructions)

	(a) Corpus	(b) Years prior to 2009	(c) 2009	(d) 2010
1 Distributable amount for 2010 from Part XI, line 7				137,871.
2 Undistributed income, if any, as of the end of 2010				
a Enter amount for 2009 only			0.	
b Total for prior years		0.		
3 Excess distributions carryover, if any, to 2010				
a From 2005	6,206.			
b From 2006	44,455.			
c From 2007				
d From 2008	185,600.			
e From 2009	216,416.			
f Total of lines 3a through e	452,677.			
4 Qualifying distributions for 2010 from Part XII, line 4 ▶ \$	404,437.			
a Applied to 2009, 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 2010 distributable amount				137,871.
e Remaining amount distributed out of corpus	266,566.			
5 Excess distributions carryover applied to 2010 (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:	719,243.			
a Corpus Add lines 3f, 4c, and 4e Subtract line 5				
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 2009 Subtract line 4a from line 2a Taxable amount - see instr			0.	
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)	0.			
8 Excess distributions carryover from 2005 not applied on line 5 or line 7	6,206.			
9 Excess distributions carryover to 2011. Subtract lines 7 and 8 from line 6a	713,037.			
10 Analysis of line 9				
a Excess from 2006	44,455.			
b Excess from 2007				
c Excess from 2008	185,600.			
d Excess from 2009	216,416.			
e Excess from 2010	266,566.			

Part XIV Private Operating Foundations (see instructions and Part VII-A, question 9)

N/A

1 a 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 foundation is a private operating foundation described in section 4942(j)(3) or 4942(j)(5)

2 a 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 foundation had \$5,000 or more in assets at any time during the year-see 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))

NONE

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

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)				
<i>a Paid during the year</i>				
SEE ATTACHED SCHEDULE	NONE	IRC SEC 170(C) ORGANIZATI	PUBLIC CHARITIES	404,062.
Total			▶ 3a	404,062.
<i>b Approved for future payment</i>				
NONE				
Total			▶ 3b	0.

Application for Extension of Time To File an Exempt Organization Return

▶ **File a separate application for each return.**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Electronic filing (e-file). You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile and click on *e-file for Charities & Nonprofits*.

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.

Type or print	Name of exempt organization EBA FOUNDATION	Employer identification number 13-4098940
File by the due date for filing your return See instructions	Number, street, and room or suite no. If a P.O. box, see instructions. 390 PARK AVENUE SUITE 600	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. NEW YORK, NY 10022	

Enter the Return code for the return that this application is for (file a separate application for each return)

0 4

Application Is For	Return Code	Application Is For	Return Code
Form 990	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	03	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

DENIS BROSAN - C/O OGDEN CAP PROPERTIES, 390 PARK AVE.,

- The books are in the care of ▶ **6TH FL. - NEW YORK, NY 10022**
 Telephone No. ▶ **212 339-2126** FAX No. ▶ **212 339-2112**
- 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.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until **AUGUST 15, 2011**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
 ▶ calendar year **2010** or
 ▶ tax year beginning _____, and ending _____.

2 If the tax year entered in line 1 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	\$	472.
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.	3b	\$	609.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

LHA For Paperwork Reduction Act Notice, see Instructions.

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

SOURCE	AMOUNT
BNY MELLON	5,920.
BNY MELLON	80.
MORGAN STANLEY	457.
TOTAL TO FORM 990-PF, PART I, LINE 3, COLUMN A	6,457.

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 2

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	COLUMN (A) AMOUNT
BNY MELLON	57,525.	160.	57,365.
MORGAN STANLEY	1.	0.	1.
OTHER DIVIDENDS	2,719.	0.	2,719.
TOTAL TO FM 990-PF, PART I, LN 4	60,245.	160.	60,085.

FORM 990-PF TAXES STATEMENT 3

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
2009 FEDERAL TAX	523.	0.	0.	0.
FOREIGN TAX	75.	75.	0.	0.
TO FORM 990-PF, PG 1, LN 18	598.	75.	0.	0.

FORM 990-PF OTHER EXPENSES STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
FILING FEES	250.	0.	0.	250.
ADVERTISING	125.	0.	0.	125.
INVESTMENT FEES	21,271.	21,271.	0.	0.
TO FORM 990-PF, PG 1, LN 23	21,646.	21,271.	0.	375.

EBA FOUNDATION
Year ended December 31, 2010

Date	Name	Amount
CHARITABLE CONTRIBUTIONS		
3/16/2010	COLUMBIA COLLEGE	2,500 00
4/12/2010	COMMUNITY IMPACT	2,000 00
4/14/2010	NEW YORK PRESBYTERIAN FUND, INC	2,000 00
4/21/2010	CONGREGATION EMANU-EL	150 00
4/26/2010	THE JED FOUNDATION	1,500 00
4/26/2010	VISITING NURSE SERVICE OF NEW YORK	2,500 00
4/26/2010	COLUMBIA COLLEGE TODAY	100 00
4/26/2010	GOD'S LOVE WE DELIVER	1,200 00
4/26/2010	92ND STREET Y	1,000 00
4/26/2010	ASPCA	5,000 00
4/26/2010	THE HUMANE SOCIETY OF THE UNITED STATES	500 00
4/26/2010	COLUMBIA BUSINESS SCHOOL	1,000 00
4/26/2010	COS COB VOLUNTEER FIRE COMPANY,NO 1 INC	50 00
4/26/2010	CONNECTICUT HUMANE SOCIETY	150 00
4/27/2010	WOMEN AT RISK	3,000 00
5/4/2010	TRUSTEES OF THE UNIV. OF PENN	20,000 00
5/5/2010	NEIGHBORHOOD COALITION FOR SHELTER	25,000 00
6/10/2010	Columbia University	25,000 00
6/10/2010	Columbia University	100,000 00
6/10/2010	Columbia University	125,000 00
6/10/2010	Yale University	5,000 00
6/15/2010	Sesame Workshop	4,850 00
8/16/2010	COLUMBIA COLLEGE	5,000 00
9/10/2010	METROPOLITAN MUSEUM OF ART	882 00
9/17/2010	CONGREGATION EMANU-EL OF THE CITY OF NY	25,000 00
10/21/2010	Japan Society	500 00
12/3/2010	American Friends of DVI	500 00
12/3/2010	Jewish Community Council Pelham Parkway	180 00
12/8/2010	CONGREGATION EMANU-EL OF THE CITY OF NY	25,000 00
12/8/2010	WOMEN AT RISK	5,000 00
12/22/2010	American Cancer Society	10,000 00
12/22/2010	Kingswood-Oxford School	1,500 00
12/22/2010	CITYMEALS-ON-WHEELS	500 00
12/22/2010	UNITED STATES HOLOCAUST MUSEUM	500 00
12/22/2010	Columbia Law School	2,000 00
Total CHARITABLE CONTRIBUTIONS		404,062 00
TOTAL		404,062.00



Income for 2010

This section reports your proceeds from sales during the year. We are not required nor do we report your net gains and losses to the Internal Revenue Service. An asterisk symbol (*) next to the tax cost indicates that the tax cost has been adjusted for the current year's return of capital. A schedule of your net gains and losses is shown below. Please note that if you have sold an asset for which we do not have cost basis information, it is either shown separately in the section entitled Cost Not Available or it may appear with a zero tax cost. Please review these carefully before preparing your tax return.

Short term gains and losses

This category includes sales of all assets held 12 months or less.

Description	Cusip	Units	Acquisition Date	Sale date	Gross proceeds less commissions	Tax cost	Net gain or loss
HOME DEPOT INC USD 0 05	437076102	2000	07/15/09	03/23/10	\$64,760 17	\$47,973 00	\$16,787 17
VODAFONE GROUP PLC NEW	92857W209	2000	02/18/10	05/24/10	\$37,879 75	\$44,577 40	\$-6,697 65
WALGREEN COMPANY COMMON	931422109	1000	02/18/10	06/17/10	\$29,121 60	\$34,680 00	\$-5,558 40
US TREAS-CPI INFLAT	912828MY3	300000	04/27/10	08/03/10	\$308,984 77	\$299,942 63	\$9,042 14
AIR PRODUCTS AND CHEMICALS INC COMM	009158106	1000	02/16/10	08/10/10	\$76,381 80	\$69,993 50	\$6,388 30
AIR PRODUCTS AND CHEMICALS INC COMM	009158106	1000	08/25/10	09/17/10	\$81,765 81	\$73,298 00	\$8,467 81
Total short term gain/loss:					\$598,893.90	\$570,464.53	\$28,429 37

Long term gains and losses

This category includes sales of assets held more than 12 months.

Description	Cusip	Units	Acquisition Date	Sale date	Gross proceeds less commissions	Tax cost	Net gain or loss
U S TREAS INFL IDX N/B	912828CZ1	228786	02/13/08	04/15/10	\$228,786 00	\$235,310 15	\$-6,524 15
CENOVUS ENERGY INC	15135U109	200	11/21/06	05/24/10	\$5,045.57	\$4,891 00	\$154 57
CENOVUS ENERGY INC	15135U109	300	11/29/06	05/24/10	\$7,568 36	\$7,603 13	\$-34 77
WALGREEN COMPANY COMMON	931422109	500	02/14/07	06/17/10	\$14,560 80	\$22,510 00	\$-7,949 20
WALGREEN COMPANY COMMON	931422109	500	10/23/06	06/17/10	\$14,560 80	\$21,730 00	\$-7,169 20
WALGREEN COMPANY COMMON	931422109	500	10/13/06	06/17/10	\$14,560 80	\$22,355 00	\$-7,794 20



Long term gains and losses

This category includes sales of assets held more than 12 months.

Description	Cusip	Units	Acquisition Date	Sale date	Gross proceeds less commissions	Tax cost	Net gain or loss
NEWFIELD EXPL CO	651290108	600	02/13/08	06/17/10	\$33,525 03	\$30,599.94	\$2,925 09
DUKE ENERGY HLDG CORP	26441C105	500	02/03/09	09/21/10	\$8,890 80	\$7,518.50	\$1,372.30
DUKE ENERGY HLDG CORP	26441C105	1000	03/18/09	09/21/10	\$17,781 60	\$13,859.90	\$3,921.70
DUKE ENERGY HLDG CORP	26441C105	500	11/30/06	09/21/10	\$8,890 80	\$9,080.48	\$-189.68
DUKE ENERGY HLDG CORP	26441C105	1000	10/10/06	09/21/10	\$17,781 60	\$17,467 75	\$313 85
ANNALY MTG MGMT INC	035710409	2000	02/14/07	09/21/10	\$36,045 99	\$27,917.00	\$8,128 99
ANNALY MTG MGMT INC	035710409	2000	12/20/06	09/21/10	\$36,045 99	\$28,140 00	\$7,905 99
EL PASO CORPORATION	28336L109	1000	06/23/08	11/05/10	\$13,449 77	\$21,567.70	\$-8,117.93
EL PASO CORPORATION	28336L109	1000	09/17/08	11/05/10	\$13,449 77	\$13,003 00	\$446 77
EL PASO CORPORATION	28336L109	1000	03/18/09	11/05/10	\$13,449 77	\$6,598.00	\$6,851 77
HEINZ H J COMPANY COMMON	423074103	2000	03/18/09	11/05/10	\$98,726 73	\$66,295.00	\$32,431 73
AT&T INC	00206R102	500	01/16/08	12/14/10	\$14,620 25	\$19,270 00	\$-4,649 75
GENERAL ELECTRIC CO	369604103	2000	10/13/06	12/14/10	\$35,419 40	\$72,140.00	\$-36,720 60
AT&T INC	00206R102	500	03/16/07	12/14/10	\$14,620 25	\$18,550.00	\$-3,929 75
AT&T INC	00206R102	1000	02/14/07	12/14/10	\$29,240 51	\$37,231 10	\$-7,990 59
Total long term gain/loss for sales of assets:					\$677,020 59	\$703,637 65	\$-26,617 06