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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 2012, 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

Table with 5 columns: (a) 2012, (b) 2011, (c) 2010, (d) 2009, (e) Total. Rows include 2b, 2c, 2d, 2e, 3a, 3b, 3c, 3d, 3e, 3f, 3g, 3h, 3i, 3j, 3k, 3l, 3m, 3n, 3o, 3p, 3q, 3r, 3s, 3t, 3u, 3v, 3w, 3x, 3y, 3z.

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 instructions.)

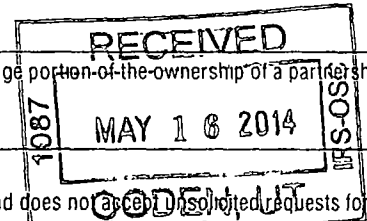
1 Information Regarding Foundation Managers:

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

a The name, address, and telephone number or e-mail of the person to whom applications should be addressed

See Statement 5

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

Form 990-PF

Grant Application Submission Information  
Part XV, Lines 2a through 2d

Statement 5

Name and Address of Person to Whom Applications Should be Submitted

H & E FUHRER  
1661 EAST 24TH STREET  
BROOKLYN, NY 11229

Form and Content of Applications

THE APPLICATION SHOULD BE IN WRITING STATING PURPOSE OF ORGANIZATION,  
ADDRESS TELEPHONE NUMBER, PERSON TO CONTACT, PRIOR PERIOD OPERATING  
STATEMENT, BALANCE SHEET, AND WHETHER ORGANIZATION IS 502(C)(3)  
ORGANIZATION

Any Submission Deadlines

Restrictions and Limitations on Awards

29491-081-00520-4

0425887451

Apr. 23, 2014 LTR 2697C 0 R

11-3465167 201306 44

Input Op: 0425887451 00029790

H & E FOUNDATION  
1661 E 24TH ST  
BROOKLYN NY 11229

MAY 23 2014

DECLARATION

11946

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

x Amy F. White

Signature of Officer or Trustee

5/7/14

Date

DIRECTOR

Title