

Form **990-PF**Department of the Treasury
Internal Revenue Service**Return of Private Foundation**

or Section 4947(a)(1) Trust Treated as Private Foundation

Do not enter social security numbers on this form as it may be made public.

Information about Form 990-PF and its separate instructions is at www.irs.gov/form990pf.

OMB No 1545-0052

2016

Open to Public Inspection

For calendar year 2016 or tax year beginning

, and ending

Name of foundation ABRAHAM KAMBER FOUNDATION		A Employer identification number 13-6102029
Number and street (or P.O. box number if mail is not delivered to street address) C/O STEVEN LEVY, 551 5TH AVE		B Telephone number 212-672-1500
City or town, state or province, country, and ZIP or foreign postal code NEW YORK, NY 10176		C If exemption application is pending check here ☐
G Check all that apply: ☐ Initial return ☐ Final return ☐ Address change ☐ Initial return of a former public charity ☐ Amended return ☐ Name change		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 ☐
I Fair market value of all assets at end of year (from Part II, col (c), line 16) \$ 5,620,862.	J Accounting method ☒ Cash ☐ Accrual ☐ Other (specify) _____	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐

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)
1 Contributions, gifts, grants, etc., received					
2 Check ☒ if the foundation is not required to attach Sch B					
3 Interest on savings and temporary cash investments		23,205.	20,145.		STATEMENT 2
4 Dividends and interest from securities		52,612.	48,413.		STATEMENT 3
5a Gross rents					
b Net rental income or (loss)					
6a Net gain or (loss) from sale of assets not on line 10		480.			STATEMENT 1
b Gross sales price for all assets on line 6a		1,316,194.			RECEIVED
7 Capital gain net income (from Part IV, line 2)			4,140.		SEP 05 2018
8 Net short-term capital gain				N/A	OGDEN, UT
9 Income modifications					
10a Gross sales less returns and allowances					
b Less Cost of goods sold					
c Gross profit or (loss)					
11 Other income		-205,970.	-293,358.	0.	STATEMENT 4
12 Total Add lines 1 through 11		-129,673.	-220,660.	0.	
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 STMT 5		20,500.	6,833.	0.	13,667.
c Other professional fees STMT 6		59,755.	50,043.	0.	4,000.
17 Interest		15,290.	13,177.	0.	0.
18 Taxes STMT 7		4,156.	4,072.	0.	0.
19 Depreciation and depletion					
20 Occupancy					
21 Travel, conferences, and meetings		4,104.	4,104.	0.	4,104.
22 Printing and publications					
23 Other expenses STMT 8		13,331.	13,331.	0.	505.
24 Total operating and administrative expenses Add lines 13 through 23		117,136.	91,560.	0.	22,276.
25 Contributions, gifts, grants paid		212,561.			212,561.
26 Total expenses and disbursements Add lines 24 and 25		329,697.	91,560.	0.	234,837.
27 Subtract line 26 from line 12.		-459,370.			
a Excess of revenue over expenses and disbursements			0.		
b Net investment income (if negative, enter -0-)				0.	
c Adjusted net income (if negative, enter -0-)					

SCANNED OCT 23 2018

Revenue

Operating and Administrative Expenses

3/4

b

✓

6 p

Part II Balance Sheets Attached schedules and amounts in the description column should be for end-of-year amounts only		Beginning of year (a) Book Value	End of year (b) Book Value (c) Fair Market Value	
Assets	1 Cash - non-interest-bearing	32,988.	43,140.	43,140.
	2 Savings and temporary cash investments	210,787.	685,638.	685,638.
	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	1,470.	96,090.	96,090.
	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 STMT 10	1,072,553.	1,136,133.	1,233,333.
	c Investments - corporate bonds			
	11 Investments - land, buildings, and equipment basis ▶ Less accumulated depreciation ▶			
	12 Investments - mortgage loans			
	13 Investments - other STMT 11	4,134,838.	3,032,265.	3,562,661.
	14 Land, buildings, and equipment basis ▶ Less accumulated depreciation ▶			
15 Other assets (describe ▶)				
16 Total assets (to be completed by all filers - see the instructions. Also, see page 1, item I)	5,452,636.	4,993,266.	5,620,862.	
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			
	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	5,452,636.	4,993,266.	
	28 Paid-in or capital surplus, or land, bldg, and equipment fund	0.	0.	
	29 Retained earnings, accumulated income, endowment, or other funds	0.	0.	
	30 Total net assets or fund balances	5,452,636.	4,993,266.	
31 Total liabilities and net assets/fund balances	5,452,636.	4,993,266.		

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	5,452,636.
2 Enter amount from Part I, line 27a	2	-459,370.
3 Other increases not included in line 2 (itemize) ▶	3	0.
4 Add lines 1, 2, and 3	4	4,993,266.
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	4,993,266.

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	SEE ATTACHED STATEMENT			
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	1,316,194.		1,312,054.	4,140.

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				4,140.

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	4,140.
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	-52,351.

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 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))
	2015	224,187.	5,655,635.	.039640
	2014	241,389.	5,484,405.	.044014
	2013	228,065.	5,367,249.	.042492
	2012	208,058.	5,232,529.	.039762
	2011	197,939.	4,750,527.	.041667

2	Total of line 1, column (d)	2	.207575
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	.041515
4	Enter the net value of noncharitable-use assets for 2016 from Part X, line 5	4	5,366,341.
5	Multiply line 4 by line 3	5	222,784.
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	0.
7	Add lines 5 and 6	7	222,784.
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	234,837.

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 2016 estimated tax payments and 2015 overpayment credited to 2016	6a 3,838.		
b Exempt foreign organizations - tax withheld at source	6b		
c Tax paid with application for extension of time to file (Form 8868)	6c 4,000.		
d Backup withholding erroneously withheld	6d		
7 Total credits and payments. Add lines 6a through 6d		7	7,838.
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	7,838.
11 Enter the amount of line 10 to be Credited to 2017 estimated tax ☒ 7,838. Refunded ☐		11	0.

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
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for the 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
c 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?	X	
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 2016 or the taxable year beginning in 2016 (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

Part VII-A Statements Regarding Activities (continued)

	Yes	No
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)		X
12 Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)		X
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► N/A	X	
14 The books are in care of ► STEVEN M. LEVY Telephone no ► 212-672-1500 Located at ► 551 FIFTH AVE., NEW YORK, NY ZIP+4 ► 10176		
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		N/A
16 At any time during calendar year 2016, 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? See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the foreign country ►		X

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 instructions)? Organizations relying on a current notice regarding disaster assistance check here		N/A
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 2016?		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 2016, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2016? ☐ 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 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 2016 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 2016.) N/A		
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		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 2016?		X

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 4945(d)(4)(A)? (see 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

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

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
STEVEN M. LEVY 59 PECKSLAND ROAD GREENWICH, CT 06831	TRUSTEE 1.00	0.	0.	0.
PETER B. LEVY 18 MAYFAIR LANE GREENWICH, CT 06831	TRUSTEE 1.00	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 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	724,540.
b	Average of monthly cash balances	1b	998,263.
c	Fair market value of all other assets	1c	3,725,259.
d	Total (add lines 1a, b, and c)	1d	5,448,062.
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	5,448,062.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	81,721.
5	Net value of noncharitable-use assets Subtract line 4 from line 3. Enter here and on Part V, line 4	5	5,366,341.
6	Minimum investment return. Enter 5% of line 5	6	268,317.

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	268,317.
2a	Tax on investment income for 2016 from Part VI, line 5	2a	
b	Income tax for 2016 (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	268,317.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	268,317.
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	268,317.

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	234,837.
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	234,837.
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	234,837.

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 2015	(c) 2015	(d) 2016
1 Distributable amount for 2016 from Part XI, line 7				268,317.
2 Undistributed income, if any, as of the end of 2016				
a Enter amount for 2015 only			166,864.	
b Total for prior years		0.		
3 Excess distributions carryover, if any, to 2016				
a From 2011				
b From 2012				
c From 2013				
d From 2014				
e From 2015				
f Total of lines 3a through e	0.			
4 Qualifying distributions for 2016 from Part XII, line 4 ▶ \$ 234,837.				
a Applied to 2015, but not more than line 2a			166,864.	
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 2016 distributable amount				67,973.
e Remaining amount distributed out of corpus	0.			
5 Excess distributions carryover applied to 2016 (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	0.			
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 2015. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2016. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2017				200,344.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions)	0.			
8 Excess distributions carryover from 2011 not applied on line 5 or line 7	0.			
9 Excess distributions carryover to 2017. Subtract lines 7 and 8 from line 6a	0.			
10 Analysis of line 9				
a Excess from 2012				
b Excess from 2013				
c Excess from 2014				
d Excess from 2015				
e Excess from 2016				

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	<i>Paid during the year</i>				
	UJA FEDERATION OF NY 130 EAST 59TH STREET NEW YORK, NY 10022	N/A	PUBLIC	GENERAL SUPPORT	25,000.
	UJA FEDERATION OF NY 130 EAST 59TH STREET NEW YORK, NY 10022	N/A	PUBLIC	GENERAL SUPPORT	78,300.
	MIDDLE EAST FORUM 1650 MARKET ST., SUITE 3600 PHILADELPHIA, PA 19103	N/A	PUBLIC	GENERAL SUPPORT	37,000.
	BAYLOR SCHOOL 171 BAYLOR SCHOOL ROAD CHATTANOOGA, TN 37405	N/A	PUBLIC	GENERAL SUPPORT	20,810.
	GREENWICH HISTORICAL SOCIETY 39 STRICKLAND ROAD COS COB, CT 06804	N/A	PUBLIC	GENERAL SUPPORT	10,000.
Total	SEE CONTINUATION SHEET(S) ▶ 3a				212,561.
b	<i>Approved for future payment</i>				
	NONE				
Total	▶ 3b				0.

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	FIFTH STREET CREDIT OPP. FUND	P	01/01/16	12/31/16
b	JP MORGAN	P	01/01/16	12/31/16
c	MORGAN STANLEY	P	01/01/16	12/31/16
d	160 OCH - ZIFF	P	01/28/15	04/12/16
e	4000 CITIGROUP	P	09/20/13	11/30/16
f	PARTNERSHIP PASS-THRU INCOME	P	01/01/16	12/31/16
g	PARTNERSHIP PASS-THRU INCOME	P	01/01/16	12/31/16
h	CAPITAL GAINS DIVIDENDS			
i				
j				
k				
l				
m				
n				
o				

	(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	1,018,940.		1,044,336.	-25,396.
b	51,407.		54,737.	-3,330.
c	59,310.		62,037.	-2,727.
d	524.			524.
e	109,296.		101,320.	7,976.
f			49,624.	-49,624.
g	76,675.			76,675.
h	42.			42.
i				
j				
k				
l				
m				
n				
o				

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) Losses (from col. (h)) Gains (excess of col. (h) gain over col. (k), but not less than "-0-")
a			-25,396.
b			-3,330.
c			** -2,727.
d			524.
e			7,976.
f			** -49,624.
g			76,675.
h			42.
i			
j			
k			
l			
m			
n			
o			

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	4,140.
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	-52,351.

Part XV Supplementary Information**3 Grants and Contributions Paid During the Year (Continuation)**

	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)					
BRUCE MUSEUM ONE MUSEUM DRIVE GREENWICH , CT 06830		N/A	PUBLIC	GENERAL SUPPORT	9,400.
INDIAN HARBOR YACHT CLUB FOUNDATION 710 STEAMBOAT RD. GREENWICH , CT 06830		N/A	PUBLIC	GENERAL SUPPORT	9,000.
THE INVESTIGATIVE PROJECT ON TERRORISM 5614 CONNECTICUT AVE., NW, #341 WASHINGTON, DC 20015		N/A	PUBLIC	GENERAL SUPPORT	5,000.
JDRF - WESTCHESTER AND HUDSON VALLEY 30 GLENN STREET, SUITE 409 WHITE PLAINS, NY 10603		N/A	PUBLIC	GENERAL SUPPORT	2,740.
TEMPLE SHALOM 300 EAST PUTNAM AVE. GREENWICH , CT 06830		N/A	PUBLIC	GENERAL SUPPORT	1,800.
TREVOR PROJECT 8704 SANTA MONICA BLVD., SUITE 200 WEST HOLLYWOOD, CA 90069		N/A	PUBLIC	GENERAL SUPPORT	1,800.
STAND WITH US 6505 WILSHIRE BLVD., 5TH FL. LOS ANGELES, CA 90048		N/A	PUBLIC	GENERAL SUPPORT	1,500.
AMERICAN SUPPORTERS OF YEDID 492-C CEDAR LANE, #335 TEANECK, NJ 07666		N/A	PUBLIC	GENERAL SUPPORT	1,000.
FRIENDS OF THE BUDDHIST HERITAGE PROJECT C/O BRICK & PATEL, 1290 AVE OF THE AMERICAS, 34TH FL NEW YORK, NY 10104		N/A	PUBLIC	GENERAL SUPPORT	1,000.
FRIENDS OF ISRAEL SCOUTS, INC. 575 EIGHTH AVE. NEW YORK, NY 10018		N/A	PUBLIC	GENERAL SUPPORT	1,000.
Total from continuation sheets					41,451.

Part XV Supplementary Information**3 Grants and Contributions Paid During the Year (Continuation)**

Recipient Name and address (home or business)	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
IMPACT-FAIRFIELD COUNTY P.O. BOX 7666 GREENWICH, CT 06836	N/A	PUBLIC	GENERAL SUPPORT	1,000.
JEWISH HIGH SCHOOL OF CONNECTICUT 1937 WEST MAIN STREET STAMFORD, CT 06902	N/A	PUBLIC	GENERAL SUPPORT	1,000.
JEWISH NATIONAL FUND 42 EAST 69TH STREET NEW YORK, NY 10021	N/A	PUBLIC	GENERAL SUPPORT	1,000.
WESTPORT ANIMAL SHELTER ADVOCATES 1 TOWER RIDGE ROAD WESTPORT, CT 06880	N/A	PUBLIC	GENERAL SUPPORT	1,000.
NATIONAL JEWISH OUTREACH 989 SIXTH AVE. NEW YORK, NY 10018	N/A	PUBLIC	GENERAL SUPPORT	766.
CAMERA P.O. BOX 35040 BOSTON, MA 02135	N/A	PUBLIC	GENERAL SUPPORT	500.
GLOBAL LYME ALLIANCE 152 WEST 57TH STREET, 52ND FL. NEW YORK, NY 10019	N/A	PUBLIC	GENERAL SUPPORT	500.
US HOLOCAUST MUSEUM 960 EAST 42ND ST., SUITE 1000 NEW YORK, NY 10165	N/A	PUBLIC	GENERAL SUPPORT	500.
INNER-CITY FOUNDATION FOR CHARITY & ED. 238 JEWETT AVENUE RIDGEPORT, CT 06606	N/A	PUBLIC	GENERAL SUPPORT	420.
DEPARTMENT OF SOCIAL SERVICES TOWN OF GREENWICH, 101 FIELD POINT RD. GREENWICH, CT 06830	N/A	PUBLIC	GENERAL SUPPORT	250.
Total from continuation sheets				

Part XV Supplementary Information**3 Grants and Contributions Paid During the Year (Continuation)**

	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)					
GREENWICH POLICE SILVER SHIELD ASSOC. P.O. BOX 1123 GREENWICH , CT 06836		N/A	PUBLIC	GENERAL SUPPORT	100.
JFACT FUND, INC. 40 WOODLAND STREET HARTFORD, CT 06105		N/A	PUBLIC	GENERAL SUPPORT	100.
PERLMAN MUSIC PROGRAM 19 WEST 69TH ST., SUITE 1101 NEW YORK, NY 10023		N/A	PUBLIC	GENERAL SUPPORT	50.
AMERICAN FEDERATION OF POLICE & CITIZENS 6350 HORIZON DRIVE TITUSVILLE, FL 32780		N/A	PUBLIC	GENERAL SUPPORT	25.
Total from continuation sheets					

FORM 990-PF

GAIN OR (LOSS) FROM SALE OF ASSETS

STATEMENT 1

(A) DESCRIPTION OF PROPERTY	(B) GROSS SALES PRICE	(C) VALUE AT TIME OF ACQ.	(D) EXPENSE OF SALE	(E) MANNER ACQUIRED DEPREC.	(F) DATE ACQUIRED GAIN OR LOSS	DATE SOLD
FIFTH STREET CREDIT OPP. FUND	1,018,940.	1,044,336.	0.	0.		12/31/16

(A) DESCRIPTION OF PROPERTY	(B) GROSS SALES PRICE	(C) VALUE AT TIME OF ACQ.	(D) EXPENSE OF SALE	(E) MANNER ACQUIRED DEPREC.	(F) DATE ACQUIRED GAIN OR LOSS	DATE SOLD
JP MORGAN	51,407.	54,737.	0.	0.		12/31/16

(A) DESCRIPTION OF PROPERTY	(B) GROSS SALES PRICE	(C) VALUE AT TIME OF ACQ.	(D) EXPENSE OF SALE	(E) MANNER ACQUIRED DEPREC.	(F) DATE ACQUIRED GAIN OR LOSS	DATE SOLD
MORGAN STANLEY	59,310.	62,037.	0.	0.		12/31/16

(A) DESCRIPTION OF PROPERTY	(B) GROSS SALES PRICE	(C) VALUE AT TIME OF ACQ.	(D) EXPENSE OF SALE	(E) DEPREC.	(F) GAIN OR LOSS
160 OCH - ZIFF	524.	0.	0.	0.	524.

(A) DESCRIPTION OF PROPERTY	(B) GROSS SALES PRICE	(C) VALUE AT TIME OF ACQ.	(D) EXPENSE OF SALE	(E) DEPREC.	(F) GAIN OR LOSS
4000 CITIGROUP	109,296.	101,320.	0.	0.	7,976.

(A) DESCRIPTION OF PROPERTY	(B) GROSS SALES PRICE	(C) COST OR OTHER BASIS	(D) EXPENSE OF SALE	(E) DEPREC.	(F) GAIN OR LOSS
PARTNERSHIP PASS-THRU INCOME	0.	53,284.	0.	0.	-53,284.

(A) DESCRIPTION OF PROPERTY	(B) GROSS SALES PRICE	(C) COST OR OTHER BASIS	(D) EXPENSE OF SALE	(E) DEPREC.	(F) GAIN OR LOSS
PARTNERSHIP PASS-THRU INCOME	76,675.	0.	0.	0.	76,675.

CAPITAL GAINS DIVIDENDS FROM PART IV

42.

TOTAL TO FORM 990-PF, PART I, LINE 6A

480.

FORM 990-PF INTEREST ON SAVINGS AND TEMPORARY CASH INVESTMENTS STATEMENT 2

SOURCE	(A) REVENUE PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME
FIDELITY INVESTMENTS	1.	1.	0.
FIRST REPUBLIC BANK	92.	92.	0.
JP MORGAN	7.	7.	0.
MORGAN STANLEY	2.	2.	0.
PARTNERSHIP PASS-THRU INCOME	23,059.	19,999.	0.
SML	44.	44.	0.
TOTAL TO PART I, LINE 3	23,205.	20,145.	0.

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 3

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
FIDELITY INVESTMENTS	1,451.	0.	1,451.	1,451.	0.
JP MORGAN	15,543.	0.	15,543.	15,543.	0.
MORGAN STANLEY	5,704.	42.	5,662.	5,662.	0.
PARTNERSHIP PASS-THRU INCOME	29,955.	0.	29,955.	25,756.	0.
TRIBAL	1.	0.	1.	1.	0.
TO PART I, LINE 4	52,654.	42.	52,612.	48,413.	0.

FORM 990-PF OTHER INCOME STATEMENT 4

DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
PARTNERSHIP PASS-THRU INCOME	-221,251.	-308,437.	0.
PARTNERSHIP PASS-THRU INCOME	13,302.	13,582.	0.
PARTNERSHIP SEC. 1231 GAINS	1,843.	1,369.	0.
PARTNERSHIP PASS-THRU INCOME	136.	128.	0.
TOTAL TO FORM 990-PF, PART I, LINE 11	-205,970.	-293,358.	0.

FORM 990-PF	ACCOUNTING FEES	STATEMENT	5
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING FEES	20,500.	6,833.	0.	13,667.
TO FORM 990-PF, PG 1, LN 16B	20,500.	6,833.	0.	13,667.

FORM 990-PF	OTHER PROFESSIONAL FEES	STATEMENT	6
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
CONSULTING FEES	6,000.	2,000.	0.	4,000.
INVESTMENT FEES	1,912.	1,912.	0.	0.
PARTNERSHIP PASS-THRU EXPENSES	51,843.	46,131.	0.	0.
TO FORM 990-PF, PG 1, LN 16C	59,755.	50,043.	0.	4,000.

FORM 990-PF	TAXES	STATEMENT	7
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
NY STATE INCOME TAX	860.	860.	0.	0.
FED TAX - 990-PF	999.	999.	0.	0.
FED TAX - 990-T	1,700.	1,700.	0.	0.
FOREIGN TAX	597.	513.	0.	0.
TO FORM 990-PF, PG 1, LN 18	4,156.	4,072.	0.	0.

FORM 990-PF	OTHER EXPENSES			STATEMENT	8
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
OFFICE EXPENSE	105.	105.	0.	105.	
PUBLICATION EXPENSE	150.	150.	0.	150.	
NYS FILING FEE	250.	250.	0.	250.	
MANAGEMENT FEES	12,826.	12,826.	0.	0.	
TO FORM 990-PF, PG 1, LN 23	13,331.	13,331.	0.	505.	

FORM 990-PF

REASONABLE CAUSE FOR LATE FILING

STATEMENT 9

PER CODE SECTION 6652(C)(4), THE TAXPAYER WOULD LIKE TO REQUEST THAT NO PENALTY BE ASSESSED FOR THE LATE FILING OF THIS 2016 FORM 990-PF, DUE TO REASONABLE CAUSE. THE TAXPAYER, IN FACT, EXERCISED "ORDINARY BUSINESS CARE AND PRUDENCE", BUT BECAUSE OF THE FOLLOWING UNFORESEEN CIRCUMSTANCES, IT BECAME INCREASINGLY APPARENT THAT THE 2016 TAX RETURN WOULD NOT BE TIMELY FILED BECAUSE FRANK FRUCHTMAN, A SOLE-PROPRIETOR TAX PREPARER WHO PREPARED THE FORM 990-PF FOR MANY YEARS, UNFORTUNATELY BECAME EXTREMELY ILL IN 2017. JANYCE FRUCHTMAN, HIS WIFE AND CONTROLLER OF ABRAHAM KAMBER FOUNDATION, MADE EVERY ATTEMPT TO PREPARE THE TAX RETURN IN A TIMELY MANNER, BUT DID NOT HAVE THE EXPERTISE TO PREPARE THE RETURN AND AS FRANK'S HEALTH WORSENE, ALL OF JANYCE'S FOCUS TIME AND ATTENTION WOULD NOW BE ON THE CONTINUOUS CARE OF FRANK. SADLY, FRANK WOULD LOSE HIS BATTLE ON FEBRUARY 8, 2018.

WE APOLOGIZE IN ADVANCE FOR ANY INCONVENIENCE THIS MAY HAVE CAUSED, BUT THE ADDITIONAL TIME WAS VITAL TO THE ACCURACY OF CURRENT FILING.

FORM 990-PF	CORPORATE STOCK	STATEMENT 10
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DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
CORPORATE STOCK	1,136,133.	1,233,333.
TOTAL TO FORM 990-PF, PART II, LINE 10B	1,136,133.	1,233,333.

FORM 990-PF	OTHER INVESTMENTS	STATEMENT 11
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DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
LONGVIEW FUNDING	COST	758.	3,990.
RCB LONGVIEW	COST	-148.	113.
CSFB STRATEGIC PARTNERS III	FMV	198,666.	116,221.
KINGDON FAMILY PARTNERSHIP LP	FMV	1,601,481.	1,609,266.
RCB LONGVIEW DEBT FD IV	COST	30,949.	12,615.
CSFB STRAT. IV	FMV	325,797.	275,458.
CS STRATEGIC V	FMV	129,944.	230,203.
GSO PRIVATE INVEST. II	FMV	226,549.	247,696.
CS STRAT. PARTNERS VI	FMV	228,041.	324,796.
CS STRAT. PARTNERS VII	FMV	81,287.	82,121.
ITE RAIL FUND	FMV	38,125.	441,903.
FIFTH ST. CREDIT OPP. FUND	COST	0.	0.
OCH-ZIFF	FMV	0.	0.
ARCLIGHT ENERGY	FMV	170,816.	218,279.
TOTAL TO FORM 990-PF, PART II, LINE 13		3,032,265.	3,562,661.

FORM 990-PF	PART XV - LINE 1A LIST OF FOUNDATION MANAGERS	STATEMENT 12
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NAME OF MANAGER

STEVEN M. LEVY
PETER B. LEVY