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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.
Go to www.irs.gov/Form990PF for instructions and the latest information.

OMB No. 1545-0052

2017

Open to Public Inspection

For calendar year 2017 or tax year beginning

Oct 1, 2017, and ending

Sep 30, 2018

Name of foundation

ALAN & ESTHER FLEDER FOUNDATION

Number and street (or P.O. box number if mail is not delivered to street address)

4701 COLUMBUS STREET

City or town, state or province, country, and ZIP or foreign postal code

VIRGINIA BEACH VA 23462

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

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

I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 2,904,350.
J Accounting method: ☒ Cash ☐ Accrual
☐ Other (specify) _____
(Part I, column (d) must be on cash basis.)

A Employer identification number

51-0217379

B Telephone number (see instructions)

(757) 623-1062

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 ☐

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 ☐

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 instructions).)		(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 (attach schedule)	75,000.			
2	Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch. B				
3	Interest on savings and temporary cash investments	47,095.	47,095.	47,095.	
4	Dividends and interest from securities	2,469.	2,469.	2,469.	
5a	Gross rents				
b	Net rental income or (loss)				
6a	Net gain or (loss) from sale of assets not on line 10				
b	Gross sales price for all assets on line 6a				
7	Capital gain net income (from Part IV, line 2)				
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	124,564.	49,564.	49,564.	
13	Compensation of officers, directors, trustees, etc.				
14	Other employee salaries and wages				
15	Pension plans, employee benefits				
16a	Legal fees (attach schedule)				
b	Accounting fees (attach schedule)	1,358.	1,358.	1,358.	
c	Other professional fees (attach schedule)				
17	Interest				
18	Taxes (attach schedule) (see instructions) See Stmt.	576.	25.	25.	
19	Depreciation (attach schedule) and depletion				
20	Occupancy				
21	Travel, conferences, and meetings				
22	Printing and publications				
23	Other expenses (attach schedule) See Stmt.	4.	4.	4.	
24	Total operating and administrative expenses. Add lines 13 through 23	1,938.	1,387.	1,387.	
25	Contributions, gifts, grants paid	139,728.			139,728.
26	Total expenses and disbursements. Add lines 24 and 25	141,666.	1,387.	1,387.	139,728.
27	Subtract line 26 from line 12:				
a	Excess of revenue over expenses and disbursements	-17,102.			
b	Net investment income (if negative, enter -0-)		48,177.		
c	Adjusted net income (if negative, enter -0-)			48,177.	

For Paperwork Reduction Act Notice, see instructions.

BAA

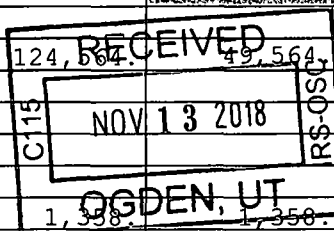
REV 10/16/18 PRO

Form 990-PF (2017)

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Revenue
Operating and Administrative Expenses
SCANNED JAN 30 2019



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	23,100.	64,475.	64,475.
	2 Savings and temporary cash investments	2,625,087.	2,579,854.	2,579,854.
	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 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) ^{L-10a Stmt}	67,582.	54,338.	68,521.
	b Investments—corporate stock (attach schedule) ^{L-10b Stmt}	48,755.	48,755.	191,490.
	c Investments—corporate bonds (attach schedule)			
	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 ▶)	10.	10.	10.	
16 Total assets (to be completed by all filers—see the instructions. Also, see page 1, item I)	2,764,534.	2,747,432.	2,904,350.	
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)				
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			
	28 Paid-in or capital surplus, or land, bldg., and equipment fund			
	29 Retained earnings, accumulated income, endowment, or other funds	2,764,534.	2,747,432.	
	30 Total net assets or fund balances (see instructions)	2,764,534.	2,747,432.	
	31 Total liabilities and net assets/fund balances (see instructions)	2,764,534.	2,747,432.	

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	2,764,534.
2 Enter amount from Part I, line 27a	2	-17,102.
3 Other increases not included in line 2 (itemize) ▶	3	
4 Add lines 1, 2, and 3	4	2,747,432.
5 Decreases not included in line 2 (itemize) ▶	5	
6 Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	2,747,432.

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (for example, 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 FHLMC 04/15/33 OCT-DEC 2016 RETURN OF PRINCIPAL	D	Various	12/31/2017
b FHLMC 04/15/33 JAN-SEP 2017 RETURN OF PRINCIPAL	D	Various	09/30/2018
c FHLMC 05/15/33 OCT-DEC 2016 RETURN OF PRINCIPAL	D	Various	12/31/2017
d FHLMC 05/15/33 JAN-SEP 2017 RETURN OF PRINCIPAL	D	Various	09/30/2018
e See Statement			

(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 1,382.		1,382.	0.
b 5,258.		5,258.	0.
c 878.		878.	0.
d 3,842.		3,842.	0.
e 2,499.		2,499.	0.

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69.

(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	(l) Gains (Col. (h) gain minus col. (k), but not less than -0- or Losses (from col. (h))
a			0.
b			0.
c			0.
d			0.
e			0.

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	0.
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 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 doesn't 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))
2016	142,779.	2,713,106.	0.052626
2015	146,212.	2,893,484.	0.050531
2014	152,395.	2,942,319.	0.051794
2013	154,267.	3,068,010.	0.050282
2012	150,025.	3,121,538.	0.048061

2 Total of line 1, column (d)	2	0.253294
3 Average distribution ratio for the 5-year base period—divide the total on line 2 by 5.0, or by the number of years the foundation has been in existence if less than 5 years	3	0.050659
4 Enter the net value of noncharitable-use assets for 2017 from Part X, line 5	4	2,934,293.
5 Multiply line 4 by line 3	5	148,648.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	482.
7 Add lines 5 and 6	7	149,130.
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	139,728.

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 <input type="checkbox"/> 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 <input type="checkbox"/> 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).			
1			964.	
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)		0.	
3	Add lines 1 and 2		964.	
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)		0.	
5	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		964.	
6	Credits/Payments:			
a	2017 estimated tax payments and 2016 overpayment credited to 2017	6a	480.	
b	Exempt foreign organizations—tax withheld at source	6b		
c	Tax paid with application for extension of time to file (Form 8868)	6c		
d	Backup withholding erroneously withheld	6d		
7	Total credits and payments. Add lines 6a through 6d	7	480.	
8	Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> 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	484.	
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	0.	
11	Enter the amount of line 10 to be. Credited to 2018 estimated tax 0. Refunded	11		

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		x
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? See the 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. ▶ \$ _____ (2) On foundation managers. ▶ \$ _____		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ \$ _____		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities.		x
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		x
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		x
b If "Yes," has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by <i>General Instruction T</i> .		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. ▶ VA		
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 <i>General Instruction G</i> ? 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 2017 or the tax year beginning in 2017? See the 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 ► FOUNDATION Telephone no. ► (757) 623-1062 Located at ► 4701 COLUMBUS STREET, SUITE 300 VIRGINIA BEACH VA ZIP+4 ► 23462		
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 2017, 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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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 ► <input type="checkbox"/>		
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 2017?		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 2017, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2017? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No 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 instructions.)		X
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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b If "Yes," did it have excess business holdings in 2017 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 2017.)		X
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 2017?		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

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? ☐ 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 ☒ Nob 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 ☒ Nob If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction? ☐ Yes ☒ No**Part VIII** Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, and foundation managers and their compensation. See 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
LAWRENCE FLEDER 4701 COLUMBUS STREET, SUITE 300 VIRGINIA BEACH VA 23462	DIR/ PRES	0.	0.	0.
EILEEN KAHN 4701 COLUMBUS STREET, SUITE 300 VIRGINIA BEACH VA 23462	DIR/TREAS	0.	0.	0.
JANICE L. CABACUNGAN 4701 COLUMBUS STREET, SUITE 300 VIRGINIA BEACH VA 23462	SECRETARY	0.	0.	0.

2 Compensation of five highest-paid employees (other than those included on line 1—see 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 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 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 instructions.	
3	
Total. Add lines 1 through 3	

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	191,832.
b	Average of monthly cash balances	1b	2,718,624.
c	Fair market value of all other assets (see instructions)	1c	68,522.
d	Total (add lines 1a, b, and c)	1d	2,978,978.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	
2	Acquisition indebtedness applicable to line 1 assets	2	
3	Subtract line 2 from line 1d	3	2,978,978.
4	Cash deemed held for charitable activities. Enter 1½% of line 3 (for greater amount, see instructions)	4	44,685.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	2,934,293.
6	Minimum investment return. Enter 5% of line 5	6	146,715.

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	146,715.
2a	Tax on investment income for 2017 from Part VI, line 5	2a	964.
b	Income tax for 2017. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	964.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	145,751.
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	145,751.
6	Deduction from distributable amount (see instructions)	6	
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	145,751.

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	139,728.
b	Program-related investments—total from Part IX-B	1b	
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	139,728.
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 instructions	5	0.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	139,728.

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 2016	(c) 2016	(d) 2017
1 Distributable amount for 2017 from Part XI, line 7				145,751.
2 Undistributed income, if any, as of the end of 2017:				
a Enter amount for 2016 only			135,184.	
b Total for prior years: 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2017:				
a From 2012 0.				
b From 2013 0.				
c From 2014 0.				
d From 2015 0.				
e From 2016 0.				
f Total of lines 3a through e	0.			
4 Qualifying distributions for 2017 from Part XII, line 4: ► \$ 139,728.				
a Applied to 2016, but not more than line 2a			135,184.	
b Applied to undistributed income of prior years (Election required—see instructions)				
c Treated as distributions out of corpus (Election required—see instructions)				
d Applied to 2017 distributable amount				4,544.
e Remaining amount distributed out of corpus	0.			
5 Excess distributions carryover applied to 2017 (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 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				
d Subtract line 6c from line 6b. Taxable amount—see instructions		0.		
e Undistributed income for 2016. Subtract line 4a from line 2a. Taxable amount—see instructions			0.	
f Undistributed income for 2017. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2018				141,207.
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)				
8 Excess distributions carryover from 2012 not applied on line 5 or line 7 (see instructions)	0.			
9 Excess distributions carryover to 2018. Subtract lines 7 and 8 from line 6a	0.			
10 Analysis of line 9:				
a Excess from 2013 0.				
b Excess from 2014 0.				
c Excess from 2015 0.				
d Excess from 2016 0.				
e Excess from 2017 0.				

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

N/A

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2017, 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)

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) 2017	(b) 2016	(c) 2015	(d) 2014	
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 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).)

Lawrence Fleder

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., to individuals or organizations under other conditions, complete items 2a, b, c, and d. See instructions.

a The name, address, and telephone number or email address of the person to whom applications should be addressed.

See Supplementary Information Statement

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 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
a <i>Paid during the year</i> See Attached Schedule				139,728.
Total			▶ 3a	139,728.
b <i>Approved for future payment</i>				
Total			▶ 3b	

Form 990-PF: Return of Private Foundation

Part XV, Line 2: Supplementary Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc. Continuation Statement

Name and Address Information	Form Information	Submission Information	Restrictions
LAWRENCE FLEDER 4701 COLUMBUS STREET, SUITE 300 VIRGINIA BEACH, VA 23462 757-623-1062	Informal letter, purpose & need for request	None	None

ALAN & ESTHER FLEDER FOUNDATION

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Form 990-PF: Return of Private Foundation**Part IV: Capital Gains and Losses for Tax on Investment Income****Continuation Statement**

(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	(d) Date sold
GNMA 12/20/33 OCT-DEC 2016 RETURN OF PRINCIPAL		D	Various	12/31/17
GNMA 12/20/33 JAN-SEP 2017 RETURN OF PRINCIPAL		D	Various	09/30/18
(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)	
804.		804.	0.	
1,695.		1,695.	0.	
2,499.	0.	2,499.	0.	
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) 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		
			0.	
			0.	
0.	0.	0.	0.	

Additional information from your Form 990-PF: Return of Private Foundation**Form 990-PF: Return of Private Foundation****Taxes****Continuation Statement**

Description	Revenue and Expense per Book	Net Investment Income	Adjusted Net Income	Disbursement for charitable purpose
FEDERAL	551.			
STATE CORP. RENEWAL	25.	25.	25.	
Total	576.	25.	25.	

Form 990-PF: Return of Private Foundation**Other Expenses****Continuation Statement**

Description	Revenue and Expense per Book	Net Investment Income	Adjusted Net Income	Disbursement for charitable purpose
OFFICE EXPENSE	4.	4.	4.	
Total	4.	4.	4.	

Name ALAN & ESTHER FLEDER FOUNDATION	Employer Identification No 51-0217379
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Line 10a - Investments - US and State Government Obligations:	End of Year		End of Year	
	State and Local Obligations Book Value	State and Local Obligations FMV	US Government Obligations Book Value	US Government Obligations FMV
FHLMC 31393RDS6			22,396.	27,534.
FHLMC 31393NVW6			24,326.	29,754.
GNMA 38374EQ91			7,616.	11,233.
Tot to Fm 990-PF, Pt II, Ln 10a			54,338.	68,521.

Line 10b - Investments - Corporate Stock:	End of Year	
	Book Value	Fair Market Value
BANK OF AMERICA STOCK 6500 SH	48,755.	191,490.
Totals to Form 990-PF, Part II, Line 10b	48,755.	191,490.

Line 10c - Investments - Corporate Bonds:	End of Year	
	Book Value	Fair Market Value
Totals to Form 990-PF, Part II, Line 10c		

Line 12 - Investments - Mortgage loans:	End of Year	
	Book Value	Fair Market Value
Totals to Form 990-PF, Part II, Line 12		

Line 13 - Investments - Other:	End of Year	
	Book Value	Fair Market Value
Totals to Form 990-PF, Part II, Line 13		

Additional information from your 2017 Federal Exempt Tax Return**Form 990-PF: Return of Private Foundation****Line 1(a)****Itemization Statement**

Description	Amount
CHERYL SLOANE	25,000.
GAIL FLEDER	25,000.
LAWRENCE FLEDER	25,000.
Total	75,000.

ALAN & ESTHER FLEDER FOUNDATION

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Form 990-PF, Part XV

Grants and Contributions Paid During the Year

ORGANIZATION NAME	ADDRESS	PURPOSE	AMOUNT
Achievable Dream	Newport News, VA	To promote and motivate all children to excel in academics	500 00
Alzheimers Association	Chicago, IL	Alzheimers Research	500 00
American Cancer Society	Silver Springs, MD	Cancer Research	1,750 00
American Friends of Magen David Adom	Palm Beach Gardens, FL	To provide Jewish humanitarian assistance	4,500 00
American Jewish Joint Distribution Committee	New York, NY	To provide Jewish humanitarian assistance	1,000 00
American Red Cross	Washington, DC	Disaster Relief	100 00
Amencares	Stamford, CT	To provide medicine & supplies in disaster areas	1,000 00
Anit-Defamation League	Washington, DC	To provide education to the public	2,000 00
Beth Shalom Village	Virginia Beach, VA	To provide support for assisted living	14,625 00
Big Brothers Big Sisters of Israel	Tel Aviv, Israel	Mentoring and empowering Jewish youth	500 00
Birthingt Israel Foundation	Har Hotzvim, Jerusalem	To strengthen Jewish identity & communities	2,500 00
Boston Rescue Mission	Boston, MA	To help support the community	150 00
Blue Card, Inc	New York, NY	To provide Jewish humanitarian assistance	2,500 00
Children's Hospital of Kings Daughters	Norfolk, VA	To help support children in need of services	250 00
Christopher Newport University	Newport News, VA	Education	1,000 00
Combined Jewish Philanthropies (CJP)	Boston, MA	To help support the Jewish community	750 00
Cystic Fibrosis Foundation	Natick, MA	Cystic Fibrosis Research	450 00
Dana Farber Cancer Institute	Boston, MA	To support medical research	275 00
Feed the Children	Oklahoma City, OK	To provide food & essentials to hungry children	150 00
Foodbank of Southeastern Virginia	Norfolk, VA	To provide food & essentials to hungry people	200 00
For Kids Inc	Norfolk, VA	To provide support for homeless families/community	750 00
Friends of Israel Defence Force	New York, NY	To benefit the soldiers of IDF	4,680 00
General Douglas MacArthur Foundation	Norfolk, VA	To help support memorial, research and study	500 00
Gift of Life Marrow Registry	Boca Raton, FL	Blood cancer research	2,500 00
Goldring/Woldenberg Institute	Jackson, MS	To provide education/rabbinic services to community	100 00
Greater Boston Food Bank	Boston, MA	To support the community	150 00
Hadassah Greater Washington Area Chapter	Washington, DC	To provide support for continuing work in Israel & America	11,000 00
Hebrew Academy of Tidewater	Virginia Beach, VA	To help support school and programs	800 00
Hebrew Home of Greater Washington	Rockville, MD	Guardian Campaign - to provide support for the residents	5,000 00
Hope House Foundation	Norfolk, VA	To support adults with intellectual disabilities	250 00
INADcure Foundation	Fairfield, NJ	To support medical research for INAD	360 00
Israel Cancer Research Fund	New York, NY	Cancer Research	100 00
Ithaca College	Ithaca, NY	To support education	2,500 00
Jewish Adoption & Foster Care Options	Sunnise, FL	To provide programs and services for at risk children	4,878 00
Jewish Association for Residential Care	Farmington Hills, MI	To benefit people with disabilities	1,500 00
Jewish Big Sisters of Greater Boston	Boston, MA	To connect children in need to adult mentors	350 00
Jewish Coalition Against Domestic Abuse	Rockville, MD	To support victims of domestic abuse	1,000 00
Jewish Community Center of Greater Boston	Boston, MA	To help support the community	806 00
Jewish Community Center of Manhattan	New York, NY	To help support the community	180 00
Jewish Community Center of Tidewater	Virginia Beach, VA	To help support the community	5,000 00
Jewish Community Center Camp Fund	Virginia Beach, VA	Day camp scholarships	900 00
Jewish Community Housing for the Elderly	Brighton, MA	Provides safe and affordable independent housing for older adults	200 00
Jewish Community Relations Council	Rockville, MD	To help support the community	1,000 00
Jewish Council for the Aging	Rockville, MD	To help local seniors	1,500 00
Jewish Family Services	Virginia Beach, VA	To help support the community	5,600 00
Jewish Federation of Greater Houston	Houston, TX	To help support the community	500 00
Jewish Federation of Greater Washington	Rockville, MD	To help support the community	7,000 00
Jewish Foundation for Group Homes	Rockville, MD	To provide support for assisted living	1,000 00
Jewish Social Service Agency	Rockville, MD	To help support the community	1,000 00
Joy Fund	Norfolk, VA	To benefit under privileged children	50 00
JustGiving Karma4Kenya	London, UK	To support schools in Kenya	360 00
Kennedy Center for the Performing Arts	Washington, DC	To promote the arts	700 00
MADD	Norfolk, VA	Eliminate drunk driving	200 00
Make a Wish Foundation	Phoenix, AZ	To benefit sick children	100 00
Malana No More	New York, NY	Medical research/disease control	360 00
Mandel JCC of the Palm Beaches	Palm Beach Gardens, FL	To build community and enhance connection to Jewish life	1,000 00
MorseLife Foundation	West Palm Beach, FL	To help seniors in need	1,000 00
Multiple Sclerosis Society	Norfolk, VA	Multiple Sclerosis Research	250 00
Music Center at Strathmore	North Bethesda, MD	To promote the arts	250 00
Muscular Dystrophy Association	Norfolk, VA	Muscular Dystrophy Research	275 00
Myra H Kraft Giving Back Fund	Boston, MA	To support education	1,000 00
National Gallery of Art	Washington, DC	To support the arts	700 00
National Multiple Sclerosis Society	Virginia Beach, VA	Multiple Sclerosis Research	200 00
National Parkinson Foundation	Miami, FL	Parkinson research	500 00
Nauticus	Norfolk, VA	To support education	1,000 00
Norfolk Academy	Norfolk, VA	To support education	5,000 00
Not My Daughter-Find a Cure-Breast Cancer	Norfolk, VA	Breast Cancer Research	100 00
Operation Smile	Norfolk, VA	To help support repair of childhood facial deformities	550 00
Project Bread - The Walk for Hunger	East Boston, MA	To help support the community to feed the hungry	150 00
Red Rose Schools	Nairobi, Kenya	Support a child in Kenya	258 00
Salvation Army	Norfolk, VA	To support various charitable organizations	1,666 66
Save the Children	Westport, CT	To help support improving childrens lives worldwide	504 00
Scope	Norfolk, VA	To promote the arts	360 00
So Others Might Eat	Washington, DC	To help support the homeless and elderly	128 00
Southern Christian Leadership Conference	Atlanta, GA	To promote spiritual principles within local communities	100 00
Special Olympics	Washington, DC	To support the community with intellectual disabilities through sports	300 00
St Mary's Home for Disabled Children	Norfolk, VA	To provide care to disabled children	250 00
St Jude Children's Research Hospital	Memphis, TN	To support medical research	350 00
Strelitz Diabetes Institute	Norfolk, VA	To support diabetes research	200 00
Susan G Komen for the Cure	Dallas TX	Breast Cancer Research	800 00
SPCA	Norfolk, VA	To support prevention of cruelty to animals	250 00

ALAN & ESTHER FLEDER FOUNDATION

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Form 990-PF, Part XV

Grants and Contributions Paid During the Year

ORGANIZATION NAME	ADDRESS	PURPOSE	AMOUNT
Temple Israel	Norfolk, VA	To provide funds for the general purposes	3,375 00
Temple Israel Sisterhood	Norfolk, VA	To provide funds to support the sisterhood	125 00
Temple Ohabei Shalom	Brookline, MA	To provide funds for the general purposes	750 00
The Doe Fund	New York, NY	To help community with homelessness	360 00
The Innocence Project	New York, NY	Dedicated to exonerating wrongfully convicted individuals	500 00
The Pap Corporation	Boca Raton, FL	Cancer Research	300 00
Tikkun Olam Women's Foundation	Rockville, MD	To support the empowerment of women	1,000 00
Toys for Tots	Tnangle, VA	To provide toys, books & gifts to less fortunate children	69 00
Tulane Hillel	New Orleans, LA	To help support the Jewish community	180 00
Union Mission Ministnes	Norfolk, VA	To provide support to the needy	750 00
U S Holocaust Memorial Museum	Washington, DC	To provide educational programs to the public	4,000 00
U S Fund for Unicef	New York, NY	To help support the community for children	860 00
UJA Federation of New York	New York, NY	To provide educational programs to the public	2,418 00
United Jewish Federation of Tidewater	Virginia Beach, VA	To provide educational programs to the public	4,000 00
United Jewish Federation of Tidewater	Virginia Beach, VA	To provide funds for the general purposes	2,900 00
United Jewish Federation of Tidewater-Holocaust Commission	Virginia Beach, VA	To provide educational programs to the public	1,000 00
United Way of South Hampton Roads	Norfolk, VA	To help support the community	1,000 00
V Foundation for Cancer Research	Cary, NC	Cancer Research	150 00
Virginia Beach Volunteer Rescue Squad	Virginia Beach, VA	To provide community services	275 00
Virginia Opera Association	Norfolk, VA	To promote the arts	250 00
Virginia Stage Company	Norfolk, VA	To promote the arts	250 00
Virginia Symphony	Norfolk, VA	To promote the arts	250 00
Young Audiences of Virginia	Norfolk, VA	To promote the arts	250 00
			<u>139,727 66</u>