Form **990-PF**

Department of the Treasury
Internal Revenue Service (77)

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

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

OMB No 1545-0052

2009

For calendar year 2009, or tax year beginning , and ending

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

Use the IRS label. Otherwise, print or type. See Specific Instructions.

Name of foundation: HELENA TSE YEUNG FDN # 896285

Number and street (or P O box number if mail is not delivered to street address): BNY Mellon, N A - P O Box 185 — Room/suite:

City or town, state, and ZIP code: Pittsburgh PA 15230-0185

A Employer identification number: 11-3667898

B Telephone number (see page 10 of the instructions): (212)922-8187

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 ▶ ☐

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) ▶ $ 856,533

J Accounting method: ☒ Cash ☐ Accrual ☐ Other (specify) (Part I, column (d) must be on cash basis)

Part I Analysis of Revenue and Expenses (*The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see page 11 of the instructions)*)

		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc, received (attach schedule)				
	2 Check ▶ ☒ if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	0	0		
	4 Dividends and interest from securities	25,943	25,943		
	5a Gross rents		0		
	b Net rental income or (loss) 0				
	6a Net gain or (loss) from sale of assets not on line 10	-39,957			
	b Gross sales price for all assets on line 6a 96,931				
	7 Capital gain net income (from Part IV, line 2)		0		
	8 Net short-term capital gain			0	
	9 Income modifications				
	10a Gross sales less returns and allowances 0				
	b Less Cost of goods sold 0				
	c Gross profit or (loss) (attach schedule)	0			
	11 Other income (attach schedule)	0	0	0	
	12 **Total** Add lines 1 through 11	-14,014	25,943	0	
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	2,640	2,640		
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)	0	0	0	0
	b Accounting fees (attach schedule)	0	0	0	0
	c Other professional fees (attach schedule)	0	0	0	0
	17 Interest				
	18 Taxes (attach schedule) (see page 14 of the instructions)	692	313	0	0
	19 Depreciation (attach schedule) and depletion	0	0	0	
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)	252	2	0	250
	24 **Total operating and administrative expenses.** Add lines 13 through 23	3,584	2,955	0	250
	25 Contributions, gifts, grants paid	53,000			53,000
	26 **Total expenses and disbursements.** Add lines 24 and 25	56,584	2,955	0	53,250
	27 Subtract line 26 from line 12				
	a **Excess of revenue over expenses and disbursements**	-70,598			
	b **Net investment income** (if negative, enter -0-)		22,988		
	c **Adjusted net income** (if negative, enter -0-)			0	

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

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		Beginning of year	End of year	
Part II **Balance Sheets** Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash—non-interest-bearing		0	
	2 Savings and temporary cash investments	55,269	17,008	17,008
	3 Accounts receivable ▶ GRANTS PAID ON 12/31/2009			
	Less allowance for doubtful accounts ▶ 0	0	-10,000	-10,000
	4 Pledges receivable ▶ 0			
	Less allowance for doubtful accounts ▶ 0	0	0	0
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see page 15 of the instructions)	0	0	0
	7 Other notes and loans receivable (attach schedule) ▶ 0			
	Less allowance for doubtful accounts ▶ 0	0	0	0
	8 Inventories for sale or use		0	
	9 Prepaid expenses and deferred charges		0	
	10 a Investments—U S and state government obligations (attach schedule)	79,263	0	0
	b Investments—corporate stock (attach schedule)	636,506	0	0
	c Investments—corporate bonds (attach schedule)	112,225	0	0
	11 Investments—land, buildings, and equipment basis ▶ 0			
	Less accumulated depreciation (attach schedule) ▶ 0	0	0	0
	12 Investments—mortgage loans			
	13 Investments—other (attach schedule)	0	801,449	849,525
	14 Land, buildings, and equipment basis ▶ 0			
	Less accumulated depreciation (attach schedule) ▶ 0	0	0	0
	15 Other assets (describe ▶)	0	0	0
	16 **Total assets** (to be completed by all filers—see the instructions Also, see page 1, item I)	883,263	808,457	856,533
Liabilities	17 Accounts payable and accrued expenses		0	
	18 Grants payable			
	19 Deferred revenue		0	
	20 Loans from officers, directors, trustees, and other disqualified persons	0	0	
	21 Mortgages and other notes payable (attach schedule)	0	0	
	22 Other liabilities (describe ▶)	0	0	
	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	883,263	808,457	
	28 Paid-in or capital surplus, or land, bldg , and equipment fund			
	29 Retained earnings, accumulated income, endowment, or other funds			
	30 **Total net assets or fund balances** (see page 17 of the instructions)	883,263	808,457	
	31 **Total liabilities and net assets/fund balances** (see page 17 of the instructions)	883,263	808,457	

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	883,263
2	Enter amount from Part I, line 27a	2	-70,598
3	Other increases not included in line 2 (itemize) ▶	3	0
4	Add lines 1, 2, and 3	4	812,665
5	Decreases not included in line 2 (itemize) ▶ ROC TAX COST ADJ AS OF 12/31/2008 FOR DREYFUS PR L	5	4,208
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	808,457

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 Statement			
b				
c				
d				
e				

	(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a	0	0	0	0
b	0	0	0	0
c	0	0	0	0
d	0	0	0	0
e	0	0	0	0

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	0	0	0	0
b	0	0	0	0
c	0	0	0	0
d	0	0	0	0
e	0	0	0	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	-39,957
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see pages 13 and 17 of the instructions) If (loss), enter -0- in Part I, line 8	3	0

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income)

If section 4940(d)(2) applies, leave this part blank

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☒ No

If "Yes," the foundation does not qualify under section 4940(e) Do not complete this part

1 Enter the appropriate amount in each column for each year, see page 18 of the instructions before making any entries

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2008	69,808	1,074,039	0 064996
2007	55,826	1,393,485	0 040062
2006	28,605	1,278,009	0 022382
2005	33,635	675,368	0 049802
2004	16,283	570,238	0 028555

2	**Total** of line 1, column (d)	2	0 205797
3	Average distribution ratio for the 5-year base period—divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	0 041159
4	Enter the net value of noncharitable-use assets for 2009 from Part X, line 5	4	779,181
5	Multiply line 4 by line 3	5	32,070
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	230
7	Add lines 5 and 6	7	32,300
8	Enter qualifying distributions from Part XII, line 4	8	53,250

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate See the Part VI instructions on page 18

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the instructions)

1 a Exempt operating foundations described in section 4940(d)(2), check here ▶ ☐ and enter "N/A" on line 1			
Date of ruling or determination letter ______________ (attach copy of letter if necessary—see instructions)			
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ▶ [X] and enter 1% of Part I, line 27b		1	230
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	230
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		4	
5 **Tax based on investment income.** Subtract line 4 from line 3 If zero or less, enter -0-		5	230
6 Credits/Payments			
a 2009 estimated tax payments and 2008 overpayment credited to 2009	6a 600		
b Exempt foreign organizations—tax withheld at source	6b		
c Tax paid with application for extension of time to file (Form 8868)	6c 0		
d Backup withholding erroneously withheld	6d		
7 Total credits and payments Add lines 6a through 6d		7	600
8 Enter any **penalty** for underpayment of estimated tax Check here ☐ if Form 2220 is attached		8	0
9 **Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed** ▶		9	0
10 **Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** ▶		10	370
11 Enter the amount of line 10 to be **Credited to 2010 estimated tax** ▶	370 **Refunded** ▶	11	0

Part VII-A Statements Regarding Activities

		Yes	No
1 a 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?	1a		X
b Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)?	1b		X
*If the answer is "Yes" to **1a** or **1b**, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities*			
c Did the foundation file **Form 1120-POL** for this year?	1c		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*	2		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*	3		X
4 a Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		X
b If "Yes," has it filed a tax return on **Form 990-T** for this year?	4b	N/A	
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T*	5		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?	6	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*	7	X	
8 a Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) ▶ NY AG REG # 20-15-33			
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by *General Instruction G? If "No," attach explanation*	8b	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 2009 or the taxable year beginning in 2009 (see instructions for Part XIV on page 27)? *If "Yes," complete Part XIV*	9		X
10 Did any persons become substantial contributors during the tax year? *If "Yes," attach a schedule listing their names and addresses*	10		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 page 20 of the instructions)	11		X
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	

Website address ▶ N/A

14 The books are in care of ▶ BNY Mellon, N A Telephone no ▶ (212)922-8187

Located at ▶ P O Box 185 Pittsburgh PA ZIP+4 ▶ 15230-0185

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of **Form 1041**—Check here ▶ [X]

and enter the amount of tax-exempt interest received or accrued during the year ▶ 15 N/A

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 [X] No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	[ ] Yes [X] No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	[ ] Yes [X] No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	[X] 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 [X] 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 [X] 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 page 20 of the instructions)?		1b		X
	Organizations relying on a current notice regarding disaster assistance check here	▶ [ ]			
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 2009?		1c		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 2009, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2009?	[ ] Yes [X] 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 page 20 of the instructions)		2b	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 ▶ 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?	[ ] Yes [X] No			
b	If "Yes," did it have excess business holdings in 2009 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 2009)*		3b	N/A	
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		4a		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 2009?		4b		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 509(a)(1), (2), or (3), or section 4940(d)(2)? (see page 22 of the instructions)	☐ Yes ☒ No		
(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?	☐ Yes ☒ No		
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 page 22 of the instructions)?		5b	N/A
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 *If "Yes," attach the statement required by Regulations section 53 4945–5(d)*	☐ Yes ☐ No		
6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	☐ Yes ☒ No		
b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? *If "Yes" to 6b, file Form 8870*		6b	X
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?		7b	N/A

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

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

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
BNY Mellon, N A P O Box 185 Pittsburgh PA 15230-0185	TRUSTEE 00	2,640	NONE	NONE
	00	0	0	0
	00	0	0	0
	00	0	0	0

2 Compensation of five highest-paid employees (other than those included on line 1—see page 23 of the instructions). If none, enter "NONE."

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

Total number of other employees paid over $50,000 ► 1

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

3 Five highest-paid independent contractors for professional services (see page 23 of the instructions). If none, enter "NONE."

(a) Name and address of each person paid more than $50,000	(b) Type of service	(c) Compensation
NONE		0
		0
		0
		0
		0

Total number of others receiving over $50,000 for professional services ▶ NONE

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 (see page 24 of the instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1 NONE	
2	
All other program-related investments See page 24 of the instructions 3 NONE	0
Total. Add lines 1 through 3 ▶	0

Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see page 24 of the instructions)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes			
a	Average monthly fair market value of securities		1a	744,515
b	Average of monthly cash balances		1b	46,532
c	Fair market value of all other assets (see page 24 of the instructions)		1c	
d	**Total** (add lines 1a, b, and c)		1d	791,047
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	791,047
4	Cash deemed held for charitable activities Enter 1½ % of line 3 (for greater amount, see page 25 of the instructions)		4	11,866
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4		5	779,181
6	**Minimum investment return.** Enter 5% of line 5		6	38,959

Part XI Distributable Amount (see page 25 of the instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ▶ ☐ and do not complete this part)

1	Minimum investment return from Part X, line 6			1	38,959
2a	Tax on investment income for 2009 from Part VI, line 5	2a	230		
b	Income tax for 2009 (This does not include the tax from Part VI)	2b			
c	Add lines 2a and 2b			2c	230
3	Distributable amount before adjustments Subtract line 2c from line 1			3	38,729
4	Recoveries of amounts treated as qualifying distributions			4	
5	Add lines 3 and 4			5	38,729
6	Deduction from distributable amount (see page 25 of the instructions)			6	
7	**Distributable amount** as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1			7	38,729

Part XII Qualifying Distributions (see page 25 of the instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc , purposes		
a	Expenses, contributions, gifts, etc —total from Part I, column (d), line 26	1a	53,250
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	0
4	**Qualifying distributions.** Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	53,250
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see page 26 of the instructions)	5	230
6	**Adjusted qualifying distributions** Subtract line 5 from line 4	6	53,020

Note. The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years

Part XIII Undistributed Income (see page 26 of the instructions)

		(a) Corpus	(b) Years prior to 2008	(c) 2008	(d) 2009
1	Distributable amount for 2009 from Part XI, line 7				38,729
2	Undistributed income, if any, as of the end of 2009				
a	Enter amount for 2008 only			51,319	
b	Total for prior years 20____, 20____, 20___		0		
3	Excess distributions carryover, if any, to 2009				
a	From 2004 NONE				
b	From 2005 NONE				
c	From 2006 NONE				
d	From 2007 NONE				
e	From 2008 NONE				
f	Total of lines 3a through e	0			
4	Qualifying distributions for 2009 from Part XII, line 4 ▶ $ 53,250				
a	Applied to 2008, but not more than line 2a			51,319	
b	Applied to undistributed income of prior years (Election required—see page 26 of the instructions)		0		
c	Treated as distributions out of corpus (Election required—see page 26 of the instructions)	0			
d	Applied to 2009 distributable amount				1,931
e	Remaining amount distributed out of corpus	0			
5	Excess distributions carryover applied to 2009 *(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				
d	Subtract line 6c from line 6b. Taxable amount—see page 27 of the instructions		0		
e	Undistributed income for 2008 Subtract line 4a from line 2a Taxable amount—see page 27 of the instructions			0	
f	Undistributed income for 2009 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2010				36,798
7	Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see page 27 of the instructions)				
8	Excess distributions carryover from 2004 not applied on line 5 or line 7 (see page 27 of the instructions)	0			
9	**Excess distributions carryover to 2010.** Subtract lines 7 and 8 from line 6a	0			
10	Analysis of line 9				
a	Excess from 2005 0				
b	Excess from 2006 0				
c	Excess from 2007 0				
d	Excess from 2008 0				
e	Excess from 2009 0				

Part XIV Private Operating Foundations (see page 27 of the 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 2009, enter the date of the ruling ▶ N/A

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

	Tax year	Prior 3 years			
	(a) 2009	(b) 2008	(c) 2007	(d) 2006	(e) Total
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	0				0
b 85% of line 2a	0	0	0	0	0
c Qualifying distributions from Part XII, line 4 for each year listed	0				0
d Amounts included in line 2c not used directly for active conduct of exempt activities					0
e Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c	0	0	0	0	0
3 Complete 3a, b, or c for the alternative test relied upon					
a "Assets" alternative test—enter (1) Value of all assets					0
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					0
b "Endowment" alternative test—enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed	0				0
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)					0
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					0
(3) Largest amount of support from an exempt organization					0
(4) Gross investment income					0

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 page 28 of the instructions.)

1 **Information Regarding Foundation Managers:**

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than $5,000) (See section 507(d)(2))

HELENA TSE YEUNG

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

N/A

2 **Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:**

Check here ▶ ☒ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds If the foundation makes gifts, grants, etc (see page 28 of the instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d

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

b The form in which applications should be submitted and information and materials they should include

c Any submission deadlines

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors

Part XV Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient 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 *Paid during the year*				
See Attached Statement	NONE	T/E	GENERAL PURPOSE	53,000
Total			► 3a	53,000
b *Approved for future payment*				
NONE				NONE
Total			► 3b	**NONE**

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	Related or exempt function income (See page 28 of the instructions)
1 Program service revenue					
a		0		0	0
b		0		0	0
c		0		0	0
d		0		0	0
e		0		0	0
f		0		0	0
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities			14	25,943	
5 Net rental income or (loss) from real estate					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory			18	-39,957	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue a		0		0	0
b		0		0	0
c		0		0	0
d		0		0	0
e		0		0	0
12 Subtotal Add columns (b), (d), and (e)		0		-14,014	0

13 **Total.** Add line 12, columns (b), (d), and (e) 13 -14,014

(See worksheet in line 13 instructions on page 28 to verify calculations)

Part XVI-B Relationship of Activities to the Accomplishment of Exempt Purposes

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes) (See page 28 of the instructions)
	Not Applicable

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

			Yes	No
1	Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?			
a	Transfers from the reporting foundation to a noncharitable exempt organization of			
	(1) Cash	1a(1)		X
	(2) Other assets	1a(2)		X
b	Other transactions			
	(1) Sales of assets to a noncharitable exempt organization	1b(1)		X
	(2) Purchases of assets from a noncharitable exempt organization	1b(2)		X
	(3) Rental of facilities, equipment, or other assets	1b(3)		X
	(4) Reimbursement arrangements	1b(4)		X
	(5) Loans or loan guarantees	1b(5)		X
	(6) Performance of services or membership or fundraising solicitations	1b(6)		X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		X

d If the answer to any of the above is "Yes," complete the following schedule Column **(b)** should always show the fair market value of the goods, other assets, or services given by the reporting foundation If the foundation received less than fair market value in any transaction or sharing arrangement, show in column **(d)** the value of the goods, other assets, or services received

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements
	0	Not Applicable	
	0		
	0		
	0		
	0		
	0		
	0		
	0		
	0		
	0		
	0		
	0		
	0		
	0		
	0		
	0		

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No

b If "Yes," complete the following schedule

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

Sign Here

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

Signature of officer or trustee | Date: 4/30/2010 | Title: VICE PRESIDENT

Paid Preparer's Use Only

Preparer's signature CPA	Date 4/30/2010	Check if self-employed ► ☒	Preparer's identifying number (see Signature on page 30 of the instructions) P00965923
Firm's name (or yours if self-employed), address, and ZIP code	PRICEWATERHOUSECOOPERS LLP		EIN ► 13-4008324
	600 Grant Street, Pittsburgh 15219		Phone no 412-355-6000

TAX MARKET VALUE DETAIL REPORT FOR PFSO TO MOBIUS

ACCOUNT NO	ACCOUNT NAME	CUSIP ID	ASSET SHORT NAME	SHARES	MARKET VALUE	FEDERAL TAX COST
10588962850	HELENA TSE YEUN	G1151C101	ACCENTURE PLC-CL A	410	17,015 00	14,358 20
10588962850	HELENA TSE YEUN	G491BT108	INVESCO LTD	280	6,577 20	6,207 54
10588962850	HELENA TSE YEUN	G6359F103	NABORS INDUSTRIES LTD	160	3,502 40	6,266.40
10588962850	HELENA TSE YEUN	001055102	AFLAC INC	110	5,087 50	4,659 60
10588962850	HELENA TSE YEUN	002824100	ABBOTT LABORATORIES	170	9,178 30	9,084 10
10588962850	HELENA TSE YEUN	037389103	A O N CORP	300	11,502 00	7,520 19
10588962850	HELENA TSE YEUN	037411105	APACHE CORP	250	25,792 50	16,212 38
10588962850	HELENA TSE YEUN	037833100	APPLE INC	100	21,073 20	5,758 00
10588962850	HELENA TSE YEUN	126650100	CVS CAREMARK CORP	260	8,374 60	10,282.95
10588962850	HELENA TSE YEUN	149123101	CATERPILLAR INC	355	20,231 45	15,102.00
10588962850	HELENA TSE YEUN	194162103	COLGATE-PALMOLIVE CO	125	10,268 75	7,555.00
10588962850	HELENA TSE YEUN	210371100	CONSTELLATION ENERGY GROUP I	500	17,585 00	26,444 28
10588962850	HELENA TSE YEUN	219350105	CORNING INC	400	7,724.00	8,528 00
10588962850	HELENA TSE YEUN	22160K105	COSTCO WHSL CORP NEW	175	10,354 75	5,459 75
10588962850	HELENA TSE YEUN	253868103	DIGITAL REALTY TRUST INC	150	7,542 00	6,349 64
10588962850	HELENA TSE YEUN	261980759	DREYFUS PREM LT TRM HI YLD-I	8,530 82	55,365 07	60,000 00
10588962850	HELENA TSE YEUN	261986459	DREYFUS PR LRG CAP VAL FD CL	5,201 14	39,320 65	53,468 36
10588962850	HELENA TSE YEUN	261986582	DREYFUS PR GL R/E SEC FD CL	2,095 75	13,601 43	22,298 80
10588962850	HELENA TSE YEUN	30161N101	EXELON CORP	85	4,153 95	6,783 38
10588962850	HELENA TSE YEUN	302570502	FPL GROUP CAPITAL INC PFD	200	5,388 00	5,125.82
10588962850	HELENA TSE YEUN	3134A33L8	FED HOME LOAN MTG CORP 7 0%	25,000 00	25,336 00	26,646 48
10588962850	HELENA TSE YEUN	3134A4DY7	FED HOME LN MTG CORP 5 625%	25,000 00	26,461 00	25,578 65
10588962850	HELENA TSE YEUN	33889X203	FLEET CAP TVIII 7 2% PFD	200	4,426 00	5,497 18
10588962850	HELENA TSE YEUN	369622485	GENERAL ELEC CAPITAL CORP	200	4,772 00	4,970 00
10588962850	HELENA TSE YEUN	375558103	GILEAD SCIENCES INC	150	6,490 50	6,828.00
10588962850	HELENA TSE YEUN	428236103	HEWLETT PACKARD CO	145	7,468 95	6,274 88
10588962850	HELENA TSE YEUN	452308109	ILLINOIS TOOL WKS INC	250	11,997 50	7,788 00
10588962850	HELENA TSE YEUN	458140100	INTEL CORP	400	8,160 00	9,792 00
10588962850	HELENA TSE YEUN	46428R107	ISHARES S&P GSCI COMMODITY-I	500	15,910 00	14,760 00
10588962850	HELENA TSE YEUN	464287465	ISHARES MSCI EAFE INDEX FD	1,555 00	85,960 40	99,183 26
10588962850	HELENA TSE YEUN	478160104	JOHNSON & JOHNSON	150	9,661 50	9,190 50
10588962850	HELENA TSE YEUN	478366107	JOHNSON CTLS INC	240	6,537 60	7,544 76
10588962850	HELENA TSE YEUN	48242W106	KBR INC	400	7,600 00	5,968 00
10588962850	HELENA TSE YEUN	50075N104	KRAFT FOODS INC CL A	265	7,202 70	8,560 16
10588962850	HELENA TSE YEUN	61166W101	MONSANTO CO NEW	75	6,131 25	6,151.50
10588962850	HELENA TSE YEUN	61945A107	MOSAIC CO	100	5,973 00	4,103 00

10588962850	HELENA TSE YEUN	641069406	NESTLE SA SPON ADR REPSTG RE	500	24,175 00	13,077 00
10588962850	HELENA TSE YEUN	674599105	OCCIDENTAL PETROLEUM CORP	500	40,675 00	11,639 50
10588962850	HELENA TSE YEUN	68389X105	ORACLE CORP	340	8,340 20	6,643 19
10588962850	HELENA TSE YEUN	713448108	PEPSICO INC	275	16,720 00	15,147 84
10588962850	HELENA TSE YEUN	717081103	PFIZER INC	510	9,276 90	15,698 00
10588962850	HELENA TSE YEUN	74005P104	PRAXAIR INC	225	18,069 75	9,543 92
10588962850	HELENA TSE YEUN	747525103	QUALCOMM INC	175	8,095 50	7,441 86
10588962850	HELENA TSE YEUN	78462F103	SPDR TRUST SERIES 1	265	29,531 60	39,079 94
10588962850	HELENA TSE YEUN	816851109	SEMPRA ENERGY	150	8,397 00	8,639 99
10588962850	HELENA TSE YEUN	845467109	SOUTHWESTERN ENERGY CO	150	7,230 00	4,503 00
10588962850	HELENA TSE YEUN	867224107	SUNCOR ENERGY INC	500	17,655 00	12,617 50
10588962850	HELENA TSE YEUN	874039100	TAIWAN SEMICONDUCTOR MFG CO	100	1,144 00	897 51
10588962850	HELENA TSE YEUN	883556102	THERMO FISHER SCIENTIFIC INC	225	10,730 25	12,299 22
10588962850	HELENA TSE YEUN	907818108	UNION PAC CORP	150	9,585.00	6,378 00
10588962850	HELENA TSE YEUN	912828CJ7	U S TREASURY NOTE 4 75%	25,000 00	27,507 75	24,585 94
10588962850	HELENA TSE YEUN	912828HW3	U S TSY INFL IDX BD 0 625%	25,568 25	25,999 84	24,827 80
10588962850	HELENA TSE YEUN	912828JX9	US TREASURY INFL IND 2.125%	25,171 25	26,693 36	26,143.40
10588962850	HELENA TSE YEUN	92532F100	VERTEX PHARMACEUTICALS INC	250	10,712.50	6,755 00
10588962850	HELENA TSE YEUN	94106L109	WASTE MANAGEMENT INC	125	4,226 25	3,818 75
10588962850	HELENA TSE YEUN	94976Y207	WELLS FARGO CAP IV GTD CAP	200	5,034.00	5,411 10
10588962850	HELENA TSE YEUN	991061052	CRA (BNY MELLON, N A , MEMBE	2,958 79	2,958.79	2,958.79
10588962850	HELENA TSE YEUN	991061052	CRA (BNY MELLON, N A , MEMBE	14,048 73	14,048 73	14,048 73
					866,532 57	818,456.74
			GRANTS PAID ON 12/31/2009 FOR WATCHTOWER BIBLE & TRACT SOCIETY		10,000 00	10,000 00
			TOTAL FOR ACCOUNT		856,532 57	808,456 74

Attachment to Form 990-PF
Part V-III, Column (b)
Title and average hours per week devoted to position.

As trustee, BNY MELLON provides administrative services such as acting as investment manager for the named organization. These services require numerous individual bank employees' involvement in the activities of the organization and thus cannot be quantified on an hourly basis. Therefore, the trustee's fees are not based upon hourly basis but are calculated upon factors such as the market value of the account and in accordance with our agreement with the client.

Continuation of Part XV, Line 3a (990-PF) - Grants and Contributions Paid During the Year

Recipient(s) paid during the year

Name			Person / Business
METROPOLITAN OPERA			☐ Person ☐ Business
Street			
City	State	Zip code	Foreign Country
Relationship: NONE	Foundation Status: T/E		
Purpose of grant/contribution: GENERAL PURPOSE			Amount: 7,000

Name			Person / Business
WILD LIFE CONSERVATION SOCIETY			☐ Person ☐ Business
Street			
City	State	Zip code	Foreign Country
Relationship: NONE	Foundation Status: T/E		
Purpose of grant/contribution: GENERAL PURPOSE			Amount: 6,000

Name			Person / Business
NY WEILL CORNELL MEDICAL CENTER			☐ Person ☐ Business
Street			
City	State	Zip code	Foreign Country
Relationship: NONE	Foundation Status: T/E		
Purpose of grant/contribution: GENERAL PURPOSE			Amount: 1,000

Name			Person / Business
AMERICAN MUSEUM OF NATURAL HISTORY			☐ Person ☐ Business
Street			
City	State	Zip code	Foreign Country
Relationship: NONE	Foundation Status: T/E		
Purpose of grant/contribution: GENERAL PURPOSE			Amount: 1,000

Name			Person / Business
SAVING METROPOLITAN BROADCASTING			☐ Person ☐ Business
Street			
City	State	Zip code	Foreign Country
Relationship: NONE	Foundation Status: T/E		
Purpose of grant/contribution: GENERAL PURPOSE			Amount: 1,000

Name			Person / Business
KINGDOM CRESTWOOD CONGREGATION			☐ Person ☐ Business
Street			
City	State	Zip code	Foreign Country
Relationship: NONE	Foundation Status: T/E		
Purpose of grant/contribution: GENERAL PURPOSE			Amount: 5,000

Continuation of Part XV, Line 3a (990-PF) - Grants and Contributions Paid During the Year

Recipient(s) paid during the year

Name KINGDOM EAST MANHATTAN ENGLISH CONGREGATION			☐ Person	☐ Business
Street				
City	State	Zip code	Foreign Country	
Relationship NONE	Foundation Status T/E			
Purpose of grant/contribution GENERAL PURPOSE				Amount 5,000

Name WATCHTOWER BIBLE & TRACT SOCIETY OF PENNSYLVANIA, INC			☐ Person	☐ Business
Street				
City	State	Zip code	Foreign Country	
Relationship NONE	Foundation Status T/E			
Purpose of grant/contribution GENERAL PURPOSE				Amount 17,000

Name WATCHTOWER BIBLE & TRACT SOCIETY			☐ Person	☐ Business
Street				
City	State	Zip code	Foreign Country	
Relationship NONE	Foundation Status T/E			
Purpose of grant/contribution GENERAL PURPOSE				Amount 10,000

Name			☐ Person	☐ Business
Street				
City	State	Zip code	Foreign Country	
Relationship	Foundation Status			
Purpose of grant/contribution				Amount 0

Name			☐ Person	☐ Business
Street				
City	State	Zip code	Foreign Country	
Relationship	Foundation Status			
Purpose of grant/contribution				Amount 0

Name			☐ Person	☐ Business
Street				
City	State	Zip code	Foreign Country	
Relationship	Foundation Status			
Purpose of grant/contribution				Amount 0

Line 6 (990-PF) - Gain/Loss from Sale of Assets Other Than Inventory

	Amount
Long Term CG Distributions	
Short Term CG Distributions	

Totals	Gross Sales	Cost, Other Basis and Expenses	Net Gain or Loss
Securities	96,892	136,888	-39,996
Other sales	39	0	39

Index	Check "X" if Sale of Security	Description	CUSIP #	Purchaser	Check "X" if Purchaser is a Business	Date Acquired	Acquisition Method	Date Sold	Gross Sales Price	Cost or Other Basis (Enter one field only): Cost	Cost or Other Basis (Enter one field only): Donated Value	Expense of Sale and Cost of Improvements	Depreciation
1	X	AKAMAI TECHNOLOGIES INC	00971T101			7/30/2008		9/10/2009	3,596	6,231			
2	X	AKAMAI TECHNOLOGIES INC	00971T101			8/5/2008		9/10/2009	1,798	2,334			
3	X	APARTMENT INVT & MGMT C	03748R101			1/29/2009		2/11/2009	6	8			
4	X	APARTMENT INVT & MGMT C	03748R101			12/1/2008		3/5/2009	97	161			
5	X	APARTMENT INVT & MGMT C	03748R101			1/29/2009		3/5/2009	10	19			
6	X	BANK OF AMERICA CORP	060505104			6/14/2006		1/21/2009	1,146	9,288			
7	X	DREYFUS PR LRG CAP VAL F	261986459			6/13/2006		4/2/2009	6,287	12,368			
8	X	KOHLS CORP	500255104			7/30/2008		3/5/2009	5,217	6,054			
9	X	MERCK & CO INC	589331107			3/12/2008		4/2/2009	3,553	5,555			
10	X	MERCK & CO INC	589331107			4/29/2008		4/2/2009	2,460	3,420			
11	X	MICROSOFT CORPORATION	594918104			1/31/2003		2/3/2009	5,514	7,212			
12	X	MICROSOFT CORPORATION	594918104			4/16/2003		2/3/2009	5,514	7,512			
13	X	SAFEWAY INC	786514208			11/17/2006		6/18/2009	2,518	3,677			
14	X	SAFEWAY INC	786514208			11/17/2006		6/18/2009	5,874	8,579			
15	X	SCHERING PLOUGH CORP	806605101			11/2/2007		3/9/2009	3,936	5,971			
16	X	TAIWAN SEMICONDUCTOR M	874039100			4/27/2009		9/9/2009	5	4			
17	X	U S INFL IDX NOTES 3 875%	9128274Y5			1/16/2003		1/15/2009	45,820	54,676			
18	X	WASTE MANAGEMENT INC	94106L109			11/23/2005		6/18/2009	3,541	3,819			
19		LT CAP GAINS DISTRIBUTION							25				
20		UNRECAP SEC 1250 GAIN							14				

Line 18 (990-PF) - Taxes

		692	313	0	0
	Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
1	FOREIGN TAXES PAID	313	313		
2	ESTIMATED EXCISE TAXES PAID	379			
3					
4					
5					
6					
7					
8					
9					
10					

Line 23 (990-PF) - Other Expenses

	Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
		252	2	0	250
1	Amortization See attached statement	0	0	0	0
2	NY AG REG FEE	250			250
3	ADR FEE	2	2		
4					
5					
6					
7					
8					
9					
10					

Part III (990-PF) - Changes in Net Assets or Fund Balances

Line 5 - Decreases not included in Part III, Line 2

1	ROC TAX COST ADJ AS OF 12/31/2008 FOR DREYFUS PR LRG CAP VAL FD CL	1	4,208
2	Total	2	4,208

Part IV (990-PF) - Capital Gains and Losses for Tax on Investment Income

	Amount
Long Term CG Distributions	0
Short Term CG Distributions	0

	Kind(s) of Property Sold	CUSIP #	How Acquired	Date Acquired	Date Sold	Gross Sales Price	Depreciation Allowed	Cost or Other Basis Plus Expense of Sale	Gain or Loss	F M V as of 12/31/69	Adjusted Basis as of 12/31/69	Excess of FMV Over Adj Basis	Gains Minus Excess of FMV Over Adjusted Basis or Losses
					Totals	96,931	0	136,888	-39,957	0	0	0	-39,957
1	AKAMAI TECHNOLOGIES INC	00971T101		7/30/2008	9/10/2009	3,596	0	6,231	-2,635			0	-2,635
2	AKAMAI TECHNOLOGIES INC	00971T101		8/5/2008	9/10/2009	1,798	0	2,334	-536			0	-536
3	APARTMENT INVT & MGMT CO REIT CL	03748R101		1/29/2009	2/11/2009	6	0	8	-2			0	-2
4	APARTMENT INVT & MGMT CO REIT CL	03748R101		12/1/2008	3/5/2009	97	0	161	-64			0	-64
5	APARTMENT INVT & MGMT CO REIT CL	03748R101		1/29/2009	3/5/2009	10	0	19	-9			0	-9
6	BANK OF AMERICA CORP	060505104		6/14/2006	1/21/2009	1 146	0	9,288	-8,142			0	-8,142
7	DREYFUS PR LRG CAP VAL FD CL I	261986459		6/13/2006	4/2/2009	6,287	0	12,368	-6,081			0	-6,081
8	KOHLS CORP	500255104		7/30/2008	3/5/2009	5,217	0	6,054	-837			0	-837
9	MERCK & CO INC	589331107		3/12/2008	4/2/2009	3,553	0	5,555	-2,002			0	-2,002
10	MERCK & CO INC	589331107		4/29/2008	4/2/2009	2,460	0	3,420	-960			0	-960
11	MICROSOFT CORPORATION	594918104		1/31/2003	2/3/2009	5,514	0	7,212	-1,698			0	-1,698
12	MICROSOFT CORPORATION	594918104		4/16/2003	2/3/2009	5,514	0	7,512	-1,998			0	-1,998
13	SAFEWAY INC	786514208		11/17/2006	6/18/2009	2,518	0	3,677	-1,159			0	-1,159
14	SAFEWAY INC	786514208		11/17/2006	6/18/2009	5,874	0	8,579	-2,705			0	-2,705
15	SCHERING PLOUGH CORP	806605101		11/2/2007	3/9/2009	3,936	0	5,971	-2,035			0	-2,035
16	TAIWAN SEMICONDUCTOR MFG CO AD	874039100		4/27/2009	9/9/2009	5	0	4	1			0	1
17	U S INFL IDX NOTES 3 875% 1/15/09	9128274Y5		1/16/2003	1/15/2009	45,820	0	54,676	-8,856			0	-8,856
18	WASTE MANAGEMENT INC	94106L109		11/23/2005	6/18/2009	3,541	0	3,819	-278			0	-278
19	LT CAP GAINS DISTRIBUTION					25	0	0	25			0	25
20	UNRECAP SEC 1250 GAIN					14	0	0	14			0	14

Part VIII, Line 1 (990-PF) - Compensation of Officers, Directors, Trustees and Foundation Managers

2,640

	Name	Check "X" if Business	Street	City	State	Zip Code	Foreign Country	Title	Average Hours	Compensation
1	BNY Mellon, N A		P O Box 185	Pittsburgh	PA	15230-0185		TRUSTEE		2,640
2										
3										
4										
5										
6										
7										
8										
9										
10										

0	0	
Benefits	Expense Account	Explanation
NONE	NONE	

Part VI, Line 6a (990-PF) - Estimated Tax Payments

		Date		Amount
1	Credit from prior year return		1	221
2	First quarter estimated tax payment		2	379
3	Second quarter estimated tax payment		3	0
4	Third quarter estimated tax payment		4	0
5	Fourth quarter estimated tax payment		5	0
6	Other payments		6	0
7	Total		7	600

Part XIII, Line 2a, Column C (990-PF) - Prior Year Undistributed Income

1	Distributable amounts for 2008 that remained undistributed at the beginning of the 2009 tax year	1	51,319
2		2	
3		3	
4		4	
5		5	
6		6	
7		7	
8		8	
9		9	
10	Total	10	51,319

Form **8868**
(Rev April 2009)
Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return

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

OMB No 1545-1709

- If you are filing for an **Automatic 3-Month Extension, complete only Part** I and check this box ▶ [X]
- 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

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

Electronic Filing (*e-file*). Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T) However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868 For more details on the electronic filing of this form, visit *www irs gov/efile* and click on *e-file for Charities & Nonprofits*

Type or print	Name of Exempt Organization	Employer identification number
	HELENA TSE YEUNG FDN # 896285	11-3667898
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	
	BNY Mellon, N A - P O Box 185	
	City, town or post office, state, and ZIP code For a foreign address, see instructions	
	Pittsburgh PA 15230-0185	

Check type of return to be filed (file a separate application for each return)

[ ] Form 990	[ ] Form 990-T (corporation)	[ ] Form 4720
[ ] Form 990-BL	[ ] Form 990-T (sec 401(a) or 408(a) trust)	[ ] Form 5227
[ ] Form 990-EZ	[ ] Form 990-T (trust other than above)	[ ] Form 6069
[X] Form 990-PF	[ ] Form 1041-A	[ ] Form 8870

- The books are in the care of ▶ BNY Mellon, N A P O Box 185 Pittsburgh PA 15230-0185

  Telephone No ▶ (212)922-8187 FAX No ▶
- 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 will cover

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 8/15/2010, to file the exempt organization return for the organization named above The extension is for the organization's return for

▶ [X] calendar year 2009 or

▶ [ ] tax year beginning ______, and ending ______

2 If this tax year is for less than 12 months, check reason [ ] Initial return [ ] Final return [ ] Change in accounting period

3 a	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	$ 600
b	If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made Include any prior year overpayment allowed as a credit	3b	$ 600
c	**Balance Due.** Subtract line 3b from line 3a Include your payment with this form, or, if required, deposit with FTD coupon or, 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