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

**2009**

Department of the Treasury  
Internal Revenue Service

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

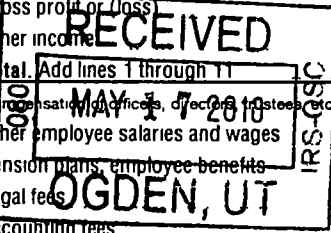
For calendar year 2009, or tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_

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 <b>E &amp; R CHARITABLE TRUST</b>	A Employer identification number <b>11-6589516</b>
	Number and street (or P O box number if mail is not delivered to street address) Room/suite <b>1814 48 ST</b>	B Telephone number <b>718-853-7473</b>
	City or town, state, and ZIP code <b>BROOKLYN, NY 11204</b>	C If exemption application is pending, check here <input type="checkbox"/> D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
H Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col (c), line 16) \$ <b>18,174.</b> (Part I, column (d) must be on cash basis.)		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>

Part I Analysis of Revenue and Expenses <small>(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a).)</small>	(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	20,000.		N/A	
2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch B				
3 Interest on savings and temporary cash investments				
4 Dividends and interest from securities				
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)		0.		
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)				
11 Other income				
12 Total. Add lines 1 through 11	20,000.	0.		
13 Compensation of officers, directors, trustees, etc.	0.	0.		0.
14 Other employee salaries and wages				
15 Pension plans, employee benefits				
16a Legal fees				
b Accounting fees				
c Other professional fees				
17 Interest				
18 Taxes <span style="float:right">stmt 1</span>	25.	0.		25.
19 Depreciation and depletion				
20 Occupancy				
21 Travel, conferences, and meetings	59.	0.		59.
22 Printing and publications				
23 Other expenses				
24 Total operating and administrative expenses. Add lines 13 through 23	84.	0.		84.
25 Contributions, gifts, grants paid	14,083.			14,083.
26 Total expenses and disbursements. Add lines 24 and 25	14,167.	0.		14,167.
27 Subtract line 26 from line 12:				
a Excess of revenue over expenses and disbursements	5,833.			
b Net investment income (if negative, enter -0-)		0.		
c Adjusted net income (if negative, enter -0-)			N/A	

SCANNED MAY 20 2010



Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value		
Assets	1 Cash - non-interest-bearing		2,341.	8,174.	8,174.	
	2 Savings and temporary cash investments					
	3 Accounts receivable ▶					
	Less: allowance for doubtful accounts ▶					
	4 Pledges receivable ▶					
	Less: allowance for doubtful accounts ▶					
	5 Grants receivable					
	6 Receivables due from officers, directors, trustees, and other disqualified persons					
	7 Other notes and loans receivable ▶	10,000.	10,000.	10,000.	10,000.	
	Less: allowance for doubtful accounts ▶					
	8 Inventories for sale or use					
	9 Prepaid expenses and deferred charges					
	10a Investments - U.S. and state government obligations					
	b Investments - corporate stock					
	c Investments - corporate bonds					
Liabilities	11 Investments - land, buildings, and equipment basis ▶					
	Less accumulated depreciation ▶					
	12 Investments - mortgage loans					
	13 Investments - other					
	14 Land, buildings, and equipment: basis ▶					
	Less accumulated depreciation ▶					
	15 Other assets (describe ▶)					
	16 Total assets (to be completed by all filers)		12,341.	18,174.	18,174.	
	17 Accounts payable and accrued expenses					
	18 Grants payable					
19 Deferred revenue						
20 Loans from officers, directors, trustees, and other disqualified persons						
21 Mortgages and other notes payable						
22 Other liabilities (describe ▶)						
23 Total liabilities (add lines 17 through 22)		0.	0.			
Net Assets or Fund Balances	24 Unrestricted					
	25 Temporarily restricted					
	26 Permanently restricted					
	Foundations that do not follow SFAS 117, check here ▶ <input checked="" type="checkbox"/>					
	27 Capital stock, trust principal, or current funds		12,341.	18,174.		
	28 Paid-in or capital surplus, or land, bldg., and equipment fund		0.	0.		
	29 Retained earnings, accumulated income, endowment, or other funds		0.	0.		
30 Total net assets or fund balances		12,341.	18,174.			
31 Total liabilities and net assets/fund balances		12,341.	18,174.			

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	12,341.
2 Enter amount from Part I, line 27a	2	5,833.
3 Other increases not included in line 2 (itemize) ▶	3	0.
4 Add lines 1, 2, and 3	4	18,174.
5 Decreases not included in line 2 (itemize) ▶	5	0.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	18,174.

**Part IV Capital Gains and Losses for Tax on Investment Income**

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)		(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a				
b	<b>NONE</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				
b				
c				
d				
e				
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))	
(i) 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		
a				
b				
c				
d				
e				

2 Capital gain net income or (net capital loss)	{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7             } 2
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). If (loss), enter -0- in Part I, line 8	

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

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

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

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

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

1 Enter the appropriate amount in each column for each year; see instructions before making any entries.

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2008	290,266.	19,246.	15.081887
2007	203,334.	16,133.	12.603608
2006	138,573.	12,100.	11.452314
2005	113,008.	11,644.	9.705256
2004	175,071.	25,475.	6.872267
2 Total of line 1, column (d)			55.715332
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			11.143066
4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5			15,028.
5 Multiply line 4 by line 3			167,458.
6 Enter 1% of net investment income (1% of Part I, line 27b)			0.
7 Add lines 5 and 6			167,458.
8 Enter qualifying distributions from Part XII, line 4			14,167.

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.

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

Table with 11 rows for excise tax calculations. Includes sub-rows 6a-6d for credits. Total amount due is 0.00.

Part VII-A Statements Regarding Activities

Table with 10 rows of activity statements. Includes 'Yes/No' columns. Most items are marked 'X' or 'N/A'.

**Part VII-A Statements Regarding Activities** (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)			X
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?			X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ▶ <u>N/A</u>	X		
14	The books are in care of ▶ <u>E. BRUSTOWSKY</u> Telephone no. ▶ <u>718 253 4743</u> Located at ▶ <u>1814 48 ST BROOKLYN NY</u> ZIP+4 ▶ <u>11204</u>			
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 ▶ <u>15</u> 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
<b>1a</b> 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>b</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)? Organizations relying on a current notice regarding disaster assistance check here <input type="checkbox"/> N/A		
<b>c</b> 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?		X
<b>2</b> 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)):		
<b>a</b> 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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," list the years ▶ _____		
<b>b</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.) <input type="checkbox"/> N/A		
<b>c</b> If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ▶ _____		
<b>3a</b> 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>b</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.) <input type="checkbox"/> N/A		
<b>4a</b> Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		X
<b>b</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?		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)?  Yes  No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?  Yes  No

b If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?  Yes  No  
 Organizations relying on a current notice regarding disaster assistance check here **N/A**

c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?  Yes  No **N/A**

If "Yes," attach the statement required by Regulations section 53.4945-5(d).

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?  Yes  No

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?  Yes  No

If "Yes" to 6b, file Form 8870

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?  Yes  No

b If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?  Yes  No **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.**

(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
EARL BRUSTOWSKY 1814 48 ST BROOKLYN NY	DIRECTOR 0.00	0.	0.	0.
ROBERTA BRUSTOWSKY 1814 48 ST BROOKLYN NY	DIRECTOR 0.00	0.	0.	0.
SARAH WOLF 1814 48 ST BROOKLYN NY	DIRECTOR 0.00	0.	0.	0.

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

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

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

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

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

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

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

**Part IX-A Summary of Direct Charitable Activities**

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
<b>1 AID TO NEEDY</b>	0.
<b>2 EDUCATIONAL ASSISTANCE</b>	14,083.
<b>3</b>	
<b>4</b>	

**Part IX-B Summary of Program-Related Investments**

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.	Amount
<b>1 N/A</b>	
<b>2</b>	
All other program-related investments. See instructions.	
<b>3</b>	
<b>Total. Add lines 1 through 3</b> <span style="float: right;">▶</span>	<b>0.</b>

**Part X Minimum Investment Return** (All domestic foundations must complete this part. Foreign foundations, see instructions.)

<b>1</b>	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
<b>a</b>	Average monthly fair market value of securities	<b>1a</b>	0.
<b>b</b>	Average of monthly cash balances	<b>1b</b>	5,257.
<b>c</b>	Fair market value of all other assets	<b>1c</b>	10,000.
<b>d</b>	Total (add lines 1a, b, and c)	<b>1d</b>	15,257.
<b>e</b>	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	<b>1e</b>	0.
<b>2</b>	Acquisition indebtedness applicable to line 1 assets	<b>2</b>	0.
<b>3</b>	Subtract line 2 from line 1d	<b>3</b>	15,257.
<b>4</b>	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	<b>4</b>	229.
<b>5</b>	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	<b>5</b>	15,028.
<b>6</b>	Minimum investment return. Enter 5% of line 5	<b>6</b>	751.

**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.)

<b>1</b>	Minimum investment return from Part X, line 6	<b>1</b>	751.
<b>2a</b>	Tax on investment income for 2009 from Part VI, line 5	<b>2a</b>	
<b>b</b>	Income tax for 2009. (This does not include the tax from Part VI.)	<b>2b</b>	
<b>c</b>	Add lines 2a and 2b	<b>2c</b>	0.
<b>3</b>	Distributable amount before adjustments. Subtract line 2c from line 1	<b>3</b>	751.
<b>4</b>	Recoveries of amounts treated as qualifying distributions	<b>4</b>	0.
<b>5</b>	Add lines 3 and 4	<b>5</b>	751.
<b>6</b>	Deduction from distributable amount (see instructions)	<b>6</b>	0.
<b>7</b>	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	<b>7</b>	751.

**Part XII Qualifying Distributions** (see instructions)

<b>1</b>	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
<b>a</b>	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	<b>1a</b>	14,167.
<b>b</b>	Program-related investments - total from Part IX-B	<b>1b</b>	0.
<b>2</b>	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	<b>2</b>	
<b>3</b>	Amounts set aside for specific charitable projects that satisfy the:		
<b>a</b>	Suitability test (prior IRS approval required)	<b>3a</b>	
<b>b</b>	Cash distribution test (attach the required schedule)	<b>3b</b>	
<b>4</b>	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	<b>4</b>	14,167.
<b>5</b>	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b	<b>5</b>	0.
<b>6</b>	Adjusted qualifying distributions. Subtract line 5 from line 4	<b>6</b>	14,167.

**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 2008	(c) 2008	(d) 2009
1 Distributable amount for 2009 from Part XI, line 7				751.
2 Undistributed income, if any, as of the end of 2009				
a Enter amount for 2008 only			0.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2009:				
a From 2004	173,797.			
b From 2005	112,426.			
c From 2006	137,968.			
d From 2007	202,527.			
e From 2008	289,304.			
f Total of lines 3a through e	916,022.			
4 Qualifying distributions for 2009 from Part XII, line 4: ▶ \$	14,167.			
a Applied to 2008, but not more than line 2a			0.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2009 distributable amount				751.
e Remaining amount distributed out of corpus	13,416.			
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	929,438.			
b Prior years' undistributed income. Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b. Taxable amount - see instructions		0.		
e Undistributed income for 2008. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2009. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2010				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)	0.			
8 Excess distributions carryover from 2004 not applied on line 5 or line 7	173,797.			
9 Excess distributions carryover to 2010. Subtract lines 7 and 8 from line 6a	755,641.			
10 Analysis of line 9:				
a Excess from 2005	112,426.			
b Excess from 2006	137,968.			
c Excess from 2007	202,527.			
d Excess from 2008	289,304.			
e Excess from 2009	13,416.			

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

N/A

- 1 a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2009, 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)

	Tax year		Prior 3 years		(e) Total
	(a) 2009	(b) 2008	(c) 2007	(d) 2006	
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					
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)(ii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

**Part XV Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year-see the instructions.)**

**1 Information Regarding Foundation Managers:**

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

None

- b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.

None

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

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

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

**E. BRUSTOWSKY, 718-853-4743  
1814 48 ST, BROOKLYN NY**

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

**LETTER FORM**

- c Any submission deadlines:

**NONE**

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

**MAXIMUM OF \$25,000.**

**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> <b>SEE SCHEDULE ATTACHED</b>	NONE	501C3	AID TO INDIGENT FAMILIES AND EDUCATIONAL PROJECTS	14,083.
<b>Total</b>				▶ 3a <b>14,083.</b>
b <i>Approved for future payment</i>  None				
<b>Total</b>				▶ 3b <b>0.</b>





Form 990-PF

Taxes

Statement 1

Description	(a) Expenses Per Books	(b) Net Invest- ment Income	(c) Adjusted Net Income	(d) Charitable Purposes
NY STATE	25.	0.		25.
To Form 990-PF, Pg 1, ln 18	25.	0.		25.

# E & R Charitable Trust

## Profit & Loss Detail

January through December 2009

Income	Type	Date	Num	Name	Clr	Split	Amount	Balance
<b>Donations In</b>								
Deposit		2/11/2009		T/U/A Earl L Brustowsky		Independence	10,000.00	10,000.00
Deposit		3/6/2009		T/U/A Earl L Brustowsky		Independence	10,000.00	20,000.00
Total Donations In							20,000.00	20,000.00
Total Income							20,000.00	20,000.00
<b>Expense</b>								
<b>Contributions Out</b>								
Check		1/2/2009	6871	Israel Rescue Fund		Independence	36.00	36.00
Check		1/6/2009	6872	Cong Avrohom Utzvi Hirsch		Independence	40.00	76.00
Check		1/6/2009	6873	SINAI ACADAMY		Independence	36.00	112.00
Check		1/6/2009	6874	Stam Gemilas Chessed Fund		Independence	18.00	130.00
Check		1/6/2009	6875	Mrs Eckstein		Independence	18.00	148.00
Check		1/9/2009	6876	CONG BETH AARON		Independence	180.00	328.00
Check		1/10/2009	6877	Camp Agudah Alumni		Independence	36.00	364.00
Check		1/31/2009	6878	Cong Torah Terimah		Independence	1,000.00	1,364.00
Check		1/31/2009	6879	Bnei Torah		Independence	260.00	1,624.00
Check		1/31/2009	6880	CONG EMUNAS YISROEL		Independence	400.00	2,024.00
Check		1/31/2009	6881	Cong Uvelechtecha Baderech		Independence	100.00	2,124.00
Check		2/14/2009	6883	ZYCR Chessed		Independence	180.00	2,304.00
Check		2/14/2009	6884	CONG EMUNAS YISROEL		Independence	100.00	2,404.00
Check		2/14/2009	6885	Yeshiva Novominsk		Independence	135.00	2,539.00
Check		2/22/2009	6886	Cong Yesod Hoemuna		Independence	18.00	2,557.00
Check		2/28/2009	6887	SHefa Chaim		Independence	18.00	2,575.00
Check		3/3/2009	6888	SGCE		Independence	10.00	2,585.00
Check		3/4/2009	6889	Yeshiva Ohr Hameir - Peekskill		Independence	100.00	2,685.00
Check		3/4/2009	6890	Cong BMG		Independence	100.00	2,785.00
Check		3/9/2009	6891	V'Chai Achicha		Independence	100.00	2,785.00
Check		3/12/2009	6892	TORAS CHESED		Independence	1,000.00	3,785.00
Check		3/14/2009	6893	Cong LT		Independence	10.00	3,895.00
Check		3/14/2009	6894	Zichron Moshe Yom Tov Fund		Independence	10.00	3,905.00
Check		3/15/2009	6895	Merkaz Hakollim Shikun Square		Independence	1,000.00	4,905.00
Check		3/24/2009	6896	Pesach Relief Fund		Independence	100.00	5,005.00
Check		4/1/2009	6897	USA Outreach		Independence	36.00	5,041.00
Check		4/2/2009	6898	Tomchei Shabbos		Independence	18.00	5,059.00
Check		4/6/2009	6899	Ohr Eliezer		Independence	36.00	5,095.00
Check		4/7/2009	6900	Tzedoko V'Chesed		Independence	1,000.00	6,095.00
Check		4/8/2009	6901	Chanun V'rachum		Independence	100.00	6,195.00
Check		5/3/2009	6902	Gilat Meyer		Independence	100.00	6,295.00
Check		5/4/2009	6903	Emunas Yisroel D'Yerushalayim		Independence	500.00	6,795.00
Check		5/21/2009	6906	Mosdos Ohr Hatorah		Independence	100.00	6,895.00
Check		5/21/2009	6907	Yeshiva of Brooklyn		Independence	100.00	6,995.00
Check		6/11/2009	6918	Chai Lifeline		Independence	100.00	7,095.00
Check		6/22/2009	6908	Cong Yeshuda V'Chana		Independence	500.00	7,595.00
Check		6/23/2009	6909	Yeshivas Bobov		Independence	100.00	7,695.00
Check		6/25/2009	6910	Yeshiva Ner Israel		Independence	100.00	7,795.00

## E & R Charitable Trust

### Profit & Loss Detail

January through December 2009

Type	Date	Num	Name	Cir	Split	Amount	Balance
Check	6/27/2009	6911	Cong Kehal Avreichim		Independence	19 00	7,814.00
Check	6/27/2009	6912	Yeshiva Nachlas Tzvi		Independence	100 00	7,914.00
Check	6/30/2009	6913	E O M [Ein Od Milvado]		Independence	1,200 00	9,114.00
Check	7/12/2009	6921	Yeshiva Zichron Meyer		Independence	36 00	9,150.00
Check	7/16/2009	6922	CONG MAHARAM STRETON		Independence	100 00	9,250.00
Check	7/19/2009	6914	Halzolas Yehuda Taimon		Independence	36 00	9,286.00
Check	7/27/2009	6915	Zichron David		Independence	1,150 00	10,436.00
Check	7/27/2009	6916	Swan Lake Synagogue		Independence	36 00	10,472.00
Check	8/14/2009	6919	Camp Agudah		Independence	300 00	10,772.00
Check	8/31/2009	6917	Vaad L'Haromas Keren Hatorah		Independence	36 00	10,808.00
Check	9/16/2009	6924	Levush Malchus		Independence	10 00	10,818.00
Check	9/16/2009	6925	Keren Ezras Achim		Independence	10 00	10,828.00
Check	9/16/2009	6926	Lev L'Achim		Independence	36 00	10,864.00
Check	9/17/2009	6927	Ezras Yisroel		Independence	10 00	10,874.00
Check	9/17/2009	6928	SGCE		Independence	10 00	10,884.00
Check	9/17/2009	6930	Gomlei Chesed		Independence	10 00	10,894.00
Check	9/17/2009	6931	Nechomas Yisroel		Independence	10 00	10,894.00
Check	9/17/2009	6932	Zichron Yeshaya Fund		Independence	900 00	11,794.00
Check	9/17/2009	6933	Zichron Mayir		Independence	10 00	11,804.00
Check	9/17/2009	6934	Yom Tov Relief Fund		Independence	10 00	11,814.00
Check	9/17/2009	6935	Bikur Cholim of Boro Park		Independence	10 00	11,824.00
Check	9/17/2009	6936	SGCE		Independence	36 00	11,860.00
Check	9/17/2009	6937	SGCE		Independence	10 00	11,870.00
Check	9/17/2009	6938	Zichron Moshe Yom Tov Fund		Independence	10 00	11,880.00
Check	9/17/2009	6939	Telsho Yeshiva		Independence	36 00	11,890.00
Check	9/17/2009	6940	Mosdos B'yad Yemin		Independence	10 00	11,926.00
Check	9/17/2009	6941	Chesed		Independence	11,936 00	11,946.00
Check	9/17/2009	6942	Agudath Israel Help Fund		Independence	10 00	11,956.00
Check	9/17/2009	6944	Merkaz Teroni		Independence	10 00	11,966.00
Check	9/17/2009	6945	Tiferes Achim		Independence	18 00	11,984.00
Check	9/17/2009	6946	Cong Yesod Hoemuna		Independence	18 00	12,002.00
Check	9/17/2009	6947	Cong Yesod Hoemuna		Independence	10 00	12,012.00
Check	9/17/2009	6948	Orchos Chesed		Independence	10 00	12,022.00
Check	9/17/2009	6949	Vaad L'Haromas Keren Hatorah		Independence	18 00	12,040.00
Check	9/17/2009	6950	Zichron Mayir		Independence	10 00	12,050.00
Check	9/17/2009	6951	keren Yesomim Fund		Independence	10 00	12,060.00
Check	9/17/2009	6952	Igud Yehudei Zitomer		Independence	10 00	12,070.00
Check	9/17/2009	6953	Stam Gemilas Chessed Fund		Independence	10 00	12,080.00
Check	9/17/2009	6954	Aneinu		Independence	10 00	12,090.00
Check	9/17/2009	6955	Zichron Moshe Yom Tov Fund		Independence	10 00	12,100.00
Check	9/17/2009	6956	Cong Ohel Avrum Mishkan Yosef		Independence	100 00	12,200.00
Check	9/22/2009	6957	Emergency Aid Fund		Independence	10 00	12,210.00
Check	9/22/2009	6958	Chasdei Yoseph		Independence	10 00	12,220.00
Check	9/22/2009	6959	Yeshiva Derech Chaim		Independence	50 00	12,270.00
Check	9/22/2009	6960	E O M [Ein Od Milvado]		Independence	25 00	12,295.00
Check	9/24/2009	6961	Birkas Rivka		Independence	10 00	12,305.00
Check	9/24/2009	6962	Tomchei Shabbos		Independence	25 00	12,330.00
Check	9/24/2009	6963	Torah Vodaath		Independence	25 00	12,355.00
Check	9/24/2009	6964	Ezra Lemarpeh		Independence	18 00	12,373.00

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- Accrual Basis

# E & R Charitable Trust Profit & Loss Detail January through December 2009

Type	Date	Num	Name	Cir	Split	Amount	Balance	
Check	9/24/2009	6965	Hatzolah Volunteer Ambulance		Independence	100.00	12,473.00	
Check	9/24/2009	6967	Tashbar		Independence	10.00	12,483.00	
Check	9/24/2009	6968	Yisroel Relief Fund		Independence	10.00	12,493.00	
Check	9/24/2009	6969	Keren Rachamim		Independence	10.00	12,503.00	
Check	9/24/2009	6970	Keren Hatzola		Independence	18.00	12,521.00	
Check	9/24/2009	6971	Agudath Israel		Independence	54.00	12,575.00	
Check	9/24/2009	6972	Stam Gemilas Chessed Fund		Independence	10.00	12,585.00	
Check	9/24/2009	6973	Merkaz Hakollim Shikun Square		Independence	1,000.00	13,585.00	
Check	10/12/2009	6981	Stam Gemilas Chessed Fund		Independence	10.00	13,595.00	
Check	10/12/2009	6982	Institutions of Ohev Yisroel Kapishnitz		Independence	10.00	13,605.00	
Check	10/12/2009	6983	Jerusalem Open House		Independence	10.00	13,615.00	
Check	10/12/2009	6984	Mifal Hashas		Independence	10.00	13,625.00	
Check	10/12/2009	6985	Zichron Moshe Yom Tov Fund		Independence	10.00	13,635.00	
Check	10/12/2009	6986	Chofetz Chaim Heritage Foundation		Independence	36.00	13,671.00	
Check	10/12/2009	6987	Rabbi's Fund		Independence	10.00	13,681.00	
Check	10/12/2009	6988	Bnai Avrohom		Independence	10.00	13,691.00	
Check	10/12/2009	6989	Zichron Mayir		Independence	10.00	13,701.00	
Check	10/12/2009	6990	Swan Lake Mikva		Independence	50.00	13,751.00	
Check	10/21/2009	6991	Yeshiva of the Teishe Alumni		Independence	18.00	13,769.00	
Check	10/22/2009	6992	Yeshiva Torah Vodaath		Independence	36.00	13,805.00	
Check	10/28/2009	6993	Chofetz Chaim Heritage Foundation		Independence	10.00	13,815.00	
Check	10/28/2009	6994	Zichron Yaakov		Independence	10.00	13,825.00	
Check	10/28/2009	6995	Yeshiva Derech Chaim		Independence	18.00	13,843.00	
Check	11/1/2009	6974	Kollei Williamsburg		Independence	10.00	13,853.00	
Check	11/7/2009	6975	Mifal Ezras Nisuen		Independence	18.00	13,871.00	
Check	11/8/2009	6996	Emes Vemunah		Independence	18.00	13,889.00	
Check	11/9/2009	6997	Cong Yad Moshe		Independence	18.00	13,907.00	
Check	11/13/2009	7000	Yeshiva Beth Moshe - Scranton		Independence	18.00	13,925.00	
Check	11/16/2009	6998	Stam Gemilas Chessed Fund		Independence	10.00	13,935.00	
Check	11/16/2009	6999	Gomlei Chessed		Independence	10.00	13,945.00	
Check	11/25/2009	7001	Kosher House		Independence	18.00	13,963.00	
Check	11/25/2009	7002	Igud Yehudei Zitomer		Independence	10.00	13,973.00	
Check	11/25/2009	7003	Chofetz Chaim Heritage Foundation		Independence	36.00	14,009.00	
Check	11/25/2009	7004	Stam Gemilas Chessed Fund		Independence	10.00	14,019.00	
Check	11/25/2009	7006	Mifal Hashas		Independence	10.00	14,029.00	
Check	12/23/2009	7007	Birkas Rivka		Independence	18.00	14,047.00	
Check	12/23/2009	7008	kosonier Bikur Cholim		Independence	18.00	14,065.00	
Check	12/23/2009	7009	Yeshiva Beth Moshe - Scranton		Independence	18.00	14,083.00	
Total Contributions Out							14,083.00	
<b>Legal Fees</b>								
Check	7/16/2009	6923	NYS Dept of Law		Independence	25.00	25.00	
Total Legal Fees							25.00	25.00