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Form **990-PF**

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

OMB No 1545-0052

2009Department 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

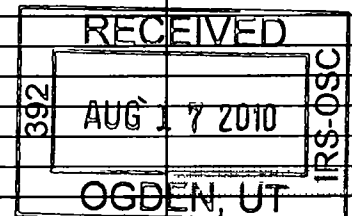
Use the IRS label. Otherwise, print or type. See Specific Instructions.	Name of foundation THE RISOR FOUNDATION		A Employer identification number 13-7113387
	Number and street (or P O box number if mail is not delivered to street address) Room/suite 11450 S.E. DIXIE HWY, SUITE 204		B Telephone number (see page 10 of the instructions) 772-545-9028
	City or town, state, and ZIP code HOBE SOUND FL 33455-5235		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) \$ 70,040 (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"/>
J Accounting method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify)			

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)
1	Contributions, gifts, grants, etc., received (attach schedule)	2,025			
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	137	137		
5a	Gross rents				
b	Net rental income or (loss)				
6a	Net gain or (loss) from sale of assets not on line 10	510			
b	Gross sales price for all assets on line 6a 3,265,745		510		
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 & allowances				
b	Less Cost of goods sold				
c	Gross profit or (loss) (attach schedule)				
11	Other income (attach schedule)				
12	Total. Add lines 1 through 11	2,672	647	0	
13	Compensation of officers, directors, trustees, etc.				
14	Other employee salaries and wages				
15	Pension plans, employee benefits				
16a	Legal fees (attach schedule)				
b	Accounting fees (attach schedule) Stmt 1	3,120	3,120		
c	Other professional fees (attach schedule)				
17	Interest	260	260		
18	Taxes (attach schedule) (see page 14 of the instructions)				
19	Depreciation (attach schedule) and depletion				
20	Occupancy				
21	Travel, conferences, and meetings				
22	Printing and publications				
23	Other expenses (att sch) Stmt 2	1,712	20		
24	Total operating and administrative expenses. Add lines 13 through 23	5,092	3,400		0
25	Contributions, gifts, grants paid	0			0
26	Total expenses and disbursements. Add lines 24 and 25	5,092	3,400	0	0
27	Subtract line 26 from line 12.				
a	Excess of revenue over expenses and disbursements	-2,420			
b	Net investment income (if negative, enter -0-)		0		
c	Adjusted net income (if negative, enter -0-)			0	

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

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Part II Balance Sheets Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash—non-interest-bearing	20,120		
	2 Savings and temporary cash investments	17,975		
	3 Accounts receivable ▶ Less allowance for doubtful accounts ▶			
	4 Pledges receivable ▶ Less allowance for doubtful accounts ▶			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see page 16 of the instructions)			
	7 Other notes and loans receivable (att schedule) ▶ Less allowance for doubtful accounts ▶			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments—U.S. and state government obligations (attach schedule)			
	b Investments—corporate stock (attach schedule) See Stmt 3	12,212	84,108	70,040
	c Investments—corporate bonds (attach schedule)			
	11 Investments—land, buildings, and equipment basis ▶ Less accumulated depreciation (attach sch) ▶			
	12 Investments—mortgage loans			
	13 Investments—other (attach schedule)			
	14 Land, buildings, and equipment basis ▶ Less accumulated depreciation (attach sch) ▶			
15 Other assets (describe ▶)				
16 Total assets (to be completed by all filers—see the instructions. Also, see page 1, item I)	50,307	84,108	70,040	
Liabilities	17 Accounts payable and accrued expenses	38,620	39,260	
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable (attach schedule)			
	22 Other liabilities (describe ▶ See Statement 4)	5		
	23 Total liabilities (add lines 17 through 22)	38,625	39,260	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ <input type="checkbox"/> and complete lines 24 through 26 and lines 30 and 31.			
	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ <input checked="" type="checkbox"/> and complete lines 27 through 31.			
	27 Capital stock, trust principal, or current funds			
	28 Paid-in or capital surplus, or land, bldg., and equipment fund			
	29 Retained earnings, accumulated income, endowment, or other funds	47,268	44,848	
	30 Total net assets or fund balances (see page 17 of the instructions)	47,268	44,848	
	31 Total liabilities and net assets/fund balances (see page 17 of the instructions)	85,893	84,108	

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	47,268
2 Enter amount from Part I, line 27a	2	-2,420
3 Other increases not included in line 2 (itemize) ▶	3	
4 Add lines 1, 2, and 3	4	44,848
5 Decreases not included in line 2 (itemize) ▶	5	
6 Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	44,848

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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 Worksheet				
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			(i) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))	
(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any		
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	510	
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	510	

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.

(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	4,595	44,360	0.103584
2007	24,230	175,677	0.137924
2006	14,565	196,138	0.074259
2005	10,274	278,427	0.036900
2004	8,303	208,892	0.039748
2 Total of line 1, column (d)			2 0.392415
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 0.078483
4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5			4 103,290
5 Multiply line 4 by line 3			5 8,107
6 Enter 1% of net investment income (1% of Part I, line 27b)			6
7 Add lines 5 and 6			7 8,107
8 Enter qualifying distributions from Part XII, line 4 If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions on page 18.			8 0

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

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

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)? If the answer is "Yes" to 1a or 1b , attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities		X
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation \$ _____ (2) On foundation managers \$ _____		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers \$ _____		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XV	X	
8a Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) FL		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2009 or the taxable year beginning in 2009 (see instructions for Part XIV on page 27)? If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

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 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? Website address ► N/A	13	X	
14	The books are in care of ► Lisa Schwartz Telephone no ► 772-545-9028 11450 S.E. Dixie Hwy, Suite 203 Located at ► Hobe Sound, FL ZIP+4 ► 33455-5235			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the year ► 15 <input type="checkbox"/>			

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

		Yes	No
1a	During the year did the foundation (either directly or indirectly):		
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here N/A <input type="checkbox"/>	1b	
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? N/A	1c	
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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," list the years ► 20 , 20 , 20 , 20		
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see page 20 of the instructions.) N/A	2b	
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ► 20 , 20 , 20 , 20		
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	If "Yes," did it have excess business holdings in 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.) N/A	3b	
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

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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))?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
(3) Provide a grant to an individual for travel, study, or other similar purposes?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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)?	<input type="checkbox"/> N/A		5b
Organizations relying on a current notice regarding disaster assistance check here	<input type="checkbox"/>		
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?	<input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No		
If "Yes," attach the statement required by Regulations section 53.4945-5(d)			
6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			6b
If "Yes" to 6b, file Form 8870.			X
7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
b If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?	<input type="checkbox"/> N/A		7b

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors**1 List all officers, directors, trustees, foundation managers and their compensation (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
FINN M W CASPERSEN, JR 11450 S.E. DIXIE HWY, SUITE 203 FL 33455-5235	TRUSTEE 0.00	0	0	0
ALEXIS O GOLTRA 11450 S.E. DIXIE HWY, SUITE 203 FL 33455-5235	TRUSTEE 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

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		

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

**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 N/A	
2	
All other program-related investments See page 24 of the instructions	
3	
Total. Add lines 1 through 3	



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	70,040
b	Average of monthly cash balances	1b	34,823
c	Fair market value of all other assets (see page 24 of the instructions)	1c	0
d	Total (add lines 1a, b, and c)	1d	104,863
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	0
2	Acquisition indebtedness applicable to line 1 assets	2	0
3	Subtract line 2 from line 1d	3	104,863
4	Cash deemed held for charitable activities. Enter 1½ % of line 3 (for greater amount, see page 25 of the instructions)	4	1,573
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	103,290
6	Minimum investment return. Enter 5% of line 5	6	5,165

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	5,165
2a	Tax on investment income for 2009 from Part VI, line 5	2a	
b	Income tax for 2009. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	5,165
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	5,165
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	5,165

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	0
b	Program-related investments—total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	0
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	0
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	

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				5,165
2 Undistributed income, if any, as of the end of 2009.				
a Enter amount for 2008 only				
b Total for prior years 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2009:				
a From 2004				
b From 2005				
c From 2006				
d From 2007	8,202			
e From 2008	2,387			
f Total of lines 3a through e	10,589			
4 Qualifying distributions for 2009 from Part XII, line 4 ▶ \$				
a Applied to 2008, but not more than line 2a				
b Applied to undistributed income of prior years (Election required—see page 26 of the instructions)				
c Treated as distributions out of corpus (Election required—see page 26 of the instructions)				
d Applied to 2009 distributable amount				
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2009 (If an amount appears in column (d), the same amount must be shown in column (a))	5,165			5,165
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	5,424			
b Prior years' undistributed income Subtract line 4b from line 2b				
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				
e Undistributed income for 2008 Subtract line 4a from line 2a Taxable amount—see page 27 of the instructions				
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) (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)				
9 Excess distributions carryover to 2010. Subtract lines 7 and 8 from line 6a	5,424			
10 Analysis of line 9:				
a Excess from 2005				
b Excess from 2006				
c Excess from 2007	3,037			
d Excess from 2008	2,387			
e Excess from 2009				

Part XIV Private Operating Foundations (see page 27 of the instructions and Part VII-A, question 9)

1a 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	
2a 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)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

Part XV Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year—see 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))
N/A

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
N/A

b The form in which applications should be submitted and information and materials they should include:
N/A

c Any submission deadlines.
N/A

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

Form 990-PF (2009) **THE RISOR FOUNDATION****13-7113387**Page **11****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 N/A				
Total			▶ 3a	
b Approved for future payment N/A				
Total			▶ 3b	

Form 990-PF	Capital Gains and Losses for Tax on Investment Income	2009
For calendar year 2009, or tax year beginning _____, and ending _____		

Name THE RISOR FOUNDATION	Employer Identification Number 13-7113387
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(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)
(1) Stand & Poors Dep Rcts	D	12/17/08	01/09/09
(2) JP Morgan Chase	P	12/22/08	01/15/09
(3) JP Morgan Chase	P	12/23/08	01/15/09
(4) SPDR KBW Bank	P	01/09/09	01/15/09
(5) SPDR KBW Bank	P	01/12/09	01/15/09
(6) SPDR KBW Bank	P	01/13/09	01/15/09
(7) SPDR KBW Bank	P	01/13/09	01/15/09
(8) SPDR KBW Bank	P	01/20/09	01/26/09
(9) The Fin Select Sector	P	01/22/09	01/26/09
(10) JP Morgan Chase	P	01/20/09	01/30/09
(11) JP Morgan Chase	P	01/20/09	01/30/09
(12) JP Morgan Chase	P	01/21/09	01/30/09
(13) JP Morgan Chase	P	01/26/09	01/30/09
(14) JP Morgan Chase	P	01/26/09	01/30/09
(15) JP Morgan Chase	P	01/28/09	01/30/09

(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)
(1) 17,921		17,737	184
(2) 1,158		981	177
(3) 1,388		1,214	174
(4) 18,089		15,159	2,930
(5) 1,101		955	146
(6) 19,123		17,398	1,725
(7) 22,518		19,587	2,931
(8) 45,248		46,247	-999
(9) 7,235		7,304	-69
(10) 14,909		11,535	3,374
(11) 14,909		11,682	3,227
(12) 13,517		11,060	2,457
(13) 43,120		42,175	945
(14) 12,074		11,862	212
(15) 6,738		7,168	-430

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	
(1)			184
(2)			177
(3)			174
(4)			2,930
(5)			146
(6)			1,725
(7)			2,931
(8)			-999
(9)			-69
(10)			3,374
(11)			3,227
(12)			2,457
(13)			945
(14)			212
(15)			-430

Capital Gains and Losses for Tax on Investment Income

Form **990-PF****2009**

For calendar year 2009, or tax year beginning

, and ending

Name

Employer Identification Number

THE RISOR FOUNDATION**13-7113387**

(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.)
(1) SPDR KBW Bank	P	01/30/09	02/03/09
(2) SPDR KBW Bank	P	01/30/09	02/03/09
(3) SPDR KBW Bank	P	01/30/09	02/03/09
(4) SPDR KBW Bank	P	01/30/09	02/03/09
(5) SPDR KBW Bank	P	01/30/09	02/03/09
(6) SPDR KBW Bank	P	02/02/09	02/03/09
(7) SPDR KBW Bank	P	02/02/09	02/03/09
(8) JP Morgan Chase	P	02/03/09	02/05/09
(9) JP Morgan Chase	P	02/03/09	02/05/09
(10) SPDR KBW Bank	P	02/05/09	02/12/09
(11) JP Morgan Chase	P	02/12/09	02/17/09
(12) JP Morgan Chase	P	02/13/09	02/17/09
(13) JP Morgan Chase	P	02/20/09	02/20/09
(14) SPDR KBW Bank	P	02/17/09	02/20/09
(15) SPDR KBW Bank	P	02/23/09	02/24/09

(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)
(1) 26,871		25,254	1,617
(2) 18,170		16,755	1,415
(3) 9,276		8,607	669
(4) 13,468		12,952	516
(5) 13,803		12,952	851
(6) 9,483		9,257	226
(7) 9,217		9,041	176
(8) 56,809		60,595	-3,786
(9) 28,416		30,336	-1,920
(10) 54,657		54,283	374
(11) 48,797		54,065	-5,268
(12) 768		856	-88
(13) 53,441		55,860	-2,419
(14) 49,563		44,106	5,457
(15) 507		556	-49

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))
(1)			1,617
(2)			1,415
(3)			669
(4)			516
(5)			851
(6)			226
(7)			176
(8)			-3,786
(9)			-1,920
(10)			374
(11)			-5,268
(12)			-88
(13)			-2,419
(14)			5,457
(15)			-49

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

Name THE RISOR FOUNDATION	Employer Identification Number 13-7113387
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(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)
(1) SPDR KBW Bank	P	02/23/09	02/24/09
(2) SPDR KBW Bank	P	02/23/09	02/24/09
(3) SPDR KBW Bank	P	02/23/09	02/24/09
(4) SPDR KBW Bank	P	02/23/09	02/24/09
(5) SPDR KBW Bank	P	02/23/09	02/24/09
(6) SPDR KBW Bank	P	02/23/09	02/25/09
(7) SPDR KBW Bank	P	02/23/09	02/25/09
(8) SPDR KBW Bank	P	02/23/09	02/25/09
(9) SPDR KBW Bank	P	02/23/09	02/25/09
(10) JP Morgan Chase	P	02/25/09	02/26/09
(11) JP Morgan Chase	P	02/25/09	02/26/09
(12) JP Morgan Chase	P	02/25/09	02/26/09
(13) The Fin Select Sector	P	02/26/09	02/26/09
(14) SPDR KBW Bank	P	02/26/09	02/27/09
(15) SPDR KBW Bank	P	02/26/09	02/27/09

(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)
(1) 1,042		1,114	-72
(2) 4,600		5,051	-451
(3) 5,029		5,598	-569
(4) 5,113		5,608	-495
(5) 4,965		5,598	-633
(6) 12,830		13,637	-807
(7) 12,841		13,757	-916
(8) 12,841		13,658	-817
(9) 12,841		13,824	-983
(10) 52,027		46,817	5,210
(11) 13,013		12,505	508
(12) 13,013		12,678	335
(13) 6,971		6,998	-27
(14) 26,265		25,009	1,256
(15) 26,265		25,009	1,256

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	
(1)			-72
(2)			-451
(3)			-569
(4)			-495
(5)			-633
(6)			-807
(7)			-916
(8)			-817
(9)			-983
(10)			5,210
(11)			508
(12)			335
(13)			-27
(14)			1,256
(15)			1,256

Form 990-PF	Capital Gains and Losses for Tax on Investment Income	2009
For calendar year 2009, or tax year beginning , and ending		

Name THE RISOR FOUNDATION	Employer Identification Number 13-7113387
-------------------------------------	---

(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.)
(1) SPDR KBW Bank	P	02/26/09	02/27/09
(2) Stand & Poors Dep Rcts	P	02/27/09	02/27/09
(3) Stand & Poors Dep Rcts	P	02/27/09	02/27/09
(4) JP Morgan Chase	P	02/27/09	03/05/09
(5) JP Morgan Chase	P	03/02/09	03/05/09
(6) JP Morgan Chase	P	03/02/09	03/05/09
(7) JP Morgan Chase	P	03/02/09	03/05/09
(8) JP Morgan Chase	P	03/02/09	03/05/09
(9) JP Morgan Chase	P	03/02/09	03/05/09
(10) JP Morgan Chase	P	03/02/09	03/05/09
(11) JP Morgan Chase	P	03/05/09	03/10/09
(12) JP Morgan Chase	P	03/05/09	03/18/09
(13) JP Morgan Chase	P	03/05/09	03/18/09
(14) JP Morgan Chase	P	03/05/09	03/18/09
(15) JP Morgan Chase	P	03/06/09	03/18/09

(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)
(1) 25,276		24,521	755
(2) 55,712		56,232	-520
(3) 27,893		28,199	-306
(4) 13,835		10,388	3,447
(5) 14,892		11,928	2,964
(6) 14,608		11,689	2,919
(7) 14,770		11,928	2,842
(8) 14,566		11,689	2,877
(9) 8,651		6,868	1,783
(10) 20,797		16,848	3,949
(11) 325		284	41
(12) 27,211		16,798	10,413
(13) 27,223		16,798	10,425
(14) 8,454		5,205	3,249
(15) 15,645		9,945	5,700

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	
(1)			755
(2)			-520
(3)			-306
(4)			3,447
(5)			2,964
(6)			2,919
(7)			2,842
(8)			2,877
(9)			1,783
(10)			3,949
(11)			41
(12)			10,413
(13)			10,425
(14)			3,249
(15)			5,700

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

Name THE RISOR FOUNDATION	Employer Identification Number 13-7113387
-------------------------------------	---

(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)
(1) JP Morgan Chase	P	03/06/09	03/18/09
(2) JP Morgan Chase	P	03/06/09	03/18/09
(3) JP Morgan Chase	P	03/06/09	03/18/09
(4) JP Morgan Chase	P	03/06/09	03/18/09
(5) JP Morgan Chase	P	03/06/09	03/18/09
(6) JP Morgan Chase	P	03/09/09	03/18/09
(7) JP Morgan Chase	P	03/09/09	03/18/09
(8) JP Morgan Chase	P	03/09/09	03/19/09
(9) JP Morgan Chase	P	03/23/09	04/02/09
(10) JP Morgan Chase	P	03/24/09	04/02/09
(11) JP Morgan Chase	P	03/24/09	04/02/09
(12) JP Morgan Chase	P	03/25/09	04/02/09
(13) JP Morgan Chase	P	04/03/09	04/09/09
(14) JP Morgan Chase	P	04/03/09	04/09/09
(15) Wells Fargo & Co.	P	04/13/09	04/15/09

(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)
(1) 17,742		11,255	6,487
(2) 27,354		17,357	9,997
(3) 27,300		17,463	9,837
(4) 18,831		12,052	6,779
(5) 11,659		7,457	4,202
(6) 9,618		5,998	3,620
(7) 27,420		17,061	10,359
(8) 23,349		14,554	8,795
(9) 83,055		82,706	349
(10) 82,764		82,972	-208
(11) 80,861		82,706	-1,845
(12) 80,507		82,972	-2,465
(13) 160,292		179,305	-19,013
(14) 161,233		179,576	-18,343
(15) 122,147		133,919	-11,772

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) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	
(1)			6,487
(2)			9,997
(3)			9,837
(4)			6,779
(5)			4,202
(6)			3,620
(7)			10,359
(8)			8,795
(9)			349
(10)			-208
(11)			-1,845
(12)			-2,465
(13)			-19,013
(14)			-18,343
(15)			-11,772

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

Name THE RISOR FOUNDATION	Employer Identification Number 13-7113387
-------------------------------------	---

(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)
(1) Bank of America Corp.	P	04/16/09	04/22/09
(2) Bank of America Corp.	P	04/17/09	04/22/09
(3) Bank of America Corp.	P	04/17/09	04/22/09
(4) Bank of America Corp.	P	04/17/09	04/22/09
(5) Bank of America Corp.	P	04/17/09	04/22/09
(6) The Fin Select Sector	P	04/16/09	04/22/09
(7) Wells Fargo & Co.	P	04/13/09	04/22/09
(8) Wells Fargo & Co.	P	04/13/09	04/22/09
(9) JP Morgan Chase	P	04/22/09	04/23/09
(10) The Fin Select Sector	P	04/23/09	04/24/09
(11) The Fin Select Sector	P	04/23/09	05/04/09
(12) The Fin Select Sector	P	04/23/09	05/04/09
(13) Direxion Shares	P	04/29/09	05/05/09
(14) Direxion Shares	P	05/01/09	05/05/09
(15) Direxion Shares	P	05/01/09	05/05/09

(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)
(1) 44,929		56,444	-11,515
(2) 1,298		1,688	-390
(3) 1,947		2,546	-599
(4) 2,160		2,757	-597
(5) 1,896		2,377	-481
(6) 51,633		56,256	-4,623
(7) 54,974		56,634	-1,660
(8) 53,718		56,634	-2,916
(9) 89,181		89,831	-650
(10) 18,329		19,047	-718
(11) 71,240		76,673	-5,433
(12) 78,584		81,340	-2,756
(13) 4,015		5,312	-1,297
(14) 2,008		2,739	-731
(15) 2,008		2,667	-659

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	
(1)			-11,515
(2)			-390
(3)			-599
(4)			-597
(5)			-481
(6)			-4,623
(7)			-1,660
(8)			-2,916
(9)			-650
(10)			-718
(11)			-5,433
(12)			-2,756
(13)			-1,297
(14)			-731
(15)			-659

Capital Gains and Losses for Tax on Investment IncomeForm **990-PF****2009**

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

Name

Employer Identification Number

THE RISOR FOUNDATION**13-7113387**

(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)
(1) Direxion Shares	P	05/04/09	05/05/09
(2) Direxion Shares	P	05/04/09	05/05/09
(3) Direxion Shares	P	05/04/09	05/05/09
(4) Bank of America Corp.	P	05/07/09	05/11/09
(5) Direxion Shares	P	05/04/09	05/11/09
(6) SPDR KBW Bank	P	05/12/09	05/13/09
(7) SPDR KBW Bank	P	05/12/09	05/13/09
(8) Wells Fargo & Co.	P	05/12/09	05/13/09
(9) Bank of America Corp.	P	05/14/09	05/15/09
(10) Bank of America Corp.	P	05/14/09	05/15/09
(11) The Fin Select Sector	P	05/15/09	05/21/09
(12) The Fin Select Sector	P	05/15/09	07/17/09
(13) The Fin Select Sector	P	05/15/09	07/17/09
(14) The Fin Select Sector	P	05/15/09	07/17/09
(15) The Fin Select Sector	P	05/15/09	07/20/09

(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)
(1) 8,787		10,768	-1,981
(2) 16,974		20,608	-3,634
(3) 16,974		20,608	-3,634
(4) 66,168		62,797	3,371
(5) 10		16	-6
(6) 35,829		34,358	1,471
(7) 36,500		35,670	830
(8) 34,906		33,468	1,438
(9) 36,504		37,156	-652
(10) 36,471		37,857	-1,386
(11) 18,175		18,618	-443
(12) 1,680		1,792	-112
(13) 1,680		1,791	-111
(14) 1,726		1,839	-113
(15) 7,247		7,780	-533

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

(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(1)			-1,981
(2)			-3,634
(3)			-3,634
(4)			3,371
(5)			-6
(6)			1,471
(7)			830
(8)			1,438
(9)			-652
(10)			-1,386
(11)			-443
(12)			-112
(13)			-111
(14)			-113
(15)			-533

Form 990-PF	Capital Gains and Losses for Tax on Investment Income	2009
For calendar year 2009, or tax year beginning , and ending		

Name THE RISOR FOUNDATION	Employer Identification Number 13-7113387
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(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)
(1) The Fin Select Sector	P	05/15/09	07/23/09
(2) The Fin Select Sector	P	05/20/09	07/23/09
(3) The Fin Select Sector	P	05/20/09	08/04/09
(4) The Fin Select Sector	P	05/20/09	08/04/09
(5) The Fin Select Sector	P	05/20/09	08/04/09
(6) The Fin Select Sector	P	05/20/09	08/04/09
(7) The Fin Select Sector	P	05/20/09	08/05/09
(8) The Fin Select Sector	P	05/20/09	08/05/09
(9) The Fin Select Sector	P	05/22/09	08/05/09
(10) The Fin Select Sector	P	05/22/09	08/05/09
(11) The Fin Select Sector	P	05/22/09	08/05/09
(12) The Fin Select Sector	P	05/22/09	08/06/09
(13) The Fin Select Sector	P	05/22/09	08/06/09
(14) The Fin Select Sector	P	05/22/09	08/06/09
(15) The Fin Select Sector	P	05/22/09	08/07/09

(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)
(1) 5,841		6,409	-568
(2) 1,061		1,141	-80
(3) 12		14	-2
(4) 7,976		9,339	-1,363
(5) 3,860		4,493	-633
(6) 3,860		4,496	-636
(7) 117		139	-22
(8) 1,656		1,964	-308
(9) 1,879		2,273	-394
(10) 1,541		1,837	-296
(11) 1,657		1,979	-322
(12) 3,419		4,103	-684
(13) 3,501		4,211	-710
(14) 3,501		4,262	-761
(15) 444		553	-109

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	
(1)			-568
(2)			-80
(3)			-2
(4)			-1,363
(5)			-633
(6)			-636
(7)			-22
(8)			-308
(9)			-394
(10)			-296
(11)			-322
(12)			-684
(13)			-710
(14)			-761
(15)			-109

Capital Gains and Losses for Tax on Investment IncomeForm **990-PF****2009**

For calendar year 2009, or tax year beginning

, and ending

Name

Employer Identification Number

THE RISOR FOUNDATION**13-7113387**

(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)
(1) The Fin Select Sector	P	05/22/09	08/07/09
(2) The Fin Select Sector	P	05/22/09	08/07/09
(3) The Fin Select Sector	P	05/22/09	08/07/09
(4) The Fin Select Sector	P	08/24/09	08/31/09
(5) The Fin Select Sector	P	08/24/09	08/31/09
(6) The Fin Select Sector	P	08/24/09	08/31/09
(7) The Fin Select Sector	P	08/24/09	08/31/09
(8) The Fin Select Sector	P	08/24/09	08/31/09
(9) The Fin Select Sector	P	08/24/09	09/01/09
(10) The Fin Select Sector	P	08/24/09	09/01/09
(11) The Fin Select Sector	P	08/24/09	09/01/09
(12) The Fin Select Sector	P	08/24/09	09/01/09
(13) The Fin Select Sector	P	08/24/09	09/01/09
(14) The Fin Select Sector	P	05/22/09	09/11/09
(15) The Fin Select Sector	P	05/22/09	09/22/09

(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)
(1) 3,058		3,811	-753
(2) 3,507		4,391	-884
(3) 3,507		4,373	-866
(4) 11,252		11,405	-153
(5) 11,214		11,409	-195
(6) 11,214		11,413	-199
(7) 11,244		11,405	-161
(8) 11,221		11,409	-188
(9) 10,976		11,401	-425
(10) 11,060		11,278	-218
(11) 10,983		11,401	-418
(12) 10,999		11,401	-402
(13) 11,029		11,309	-280
(14) 8,405		10,524	-2,119
(15) 2,724		3,576	-852

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))
(1)			-753
(2)			-884
(3)			-866
(4)			-153
(5)			-195
(6)			-199
(7)			-161
(8)			-188
(9)			-425
(10)			-218
(11)			-418
(12)			-402
(13)			-280
(14)			-2,119
(15)			-852

Form 990-PF	Capital Gains and Losses for Tax on Investment Income	2009
For calendar year 2009, or tax year beginning _____, and ending _____		

Name THE RISOR FOUNDATION	Employer Identification Number 13-7113387
-------------------------------------	---

(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.)
(1) The Fin Select Sector	P	05/29/09	09/22/09
(2) The Fin Select Sector	P	05/29/09	09/22/09
(3) The Fin Select Sector	P	05/29/09	09/22/09
(4) The Fin Select Sector	P	05/29/09	09/22/09
(5) The Fin Select Sector	P	05/29/09	09/22/09
(6) The Fin Select Sector	P	05/29/09	09/23/09
(7) The Fin Select Sector	P	05/29/09	10/13/09
(8) The Fin Select Sector	P	05/29/09	10/15/09
(9) The Fin Select Sector	P	05/29/09	10/15/09
(10) The Fin Select Sector	P	05/29/09	11/04/09
(11) The Fin Select Sector	P	06/17/09	11/04/09
(12) The Fin Select Sector	P	06/17/09	11/04/09
(13) The Fin Select Sector	P	06/23/09	11/04/09
(14) The Fin Select Sector	P	06/24/09	11/04/09
(15) The Fin Select Sector	P	07/06/09	11/04/09

(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)
(1) 643		829	-186
(2) 1,436		1,847	-411
(3) 1,987		2,570	-583
(4) 3,415		4,416	-1,001
(5) 3,415		4,411	-996
(6) 1,424		1,793	-369
(7) 359		456	-97
(8) 6,296		8,210	-1,914
(9) 467		609	-142
(10) 9,049		10,808	-1,759
(11) 6,728		8,277	-1,549
(12) 6,728		8,277	-1,549
(13) 9,636		12,008	-2,372
(14) 6,844		8,477	-1,633
(15) 6,719		8,477	-1,758

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) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	
(1)			-186
(2)			-411
(3)			-583
(4)			-1,001
(5)			-996
(6)			-369
(7)			-97
(8)			-1,914
(9)			-142
(10)			-1,759
(11)			-1,549
(12)			-1,549
(13)			-2,372
(14)			-1,633
(15)			-1,758

Form 990-PF	Capital Gains and Losses for Tax on Investment Income	2009
For calendar year 2009, or tax year beginning _____, and ending _____		

Name THE RISOR FOUNDATION	Employer Identification Number 13-7113387
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(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)
(1) The Fin Select Sector	P	07/09/09	11/04/09
(2) The Fin Select Sector	P	07/09/09	11/04/09
(3) Bank of America Corp.	P	11/04/09	11/12/09
(4) SPDR KBW Bank	P	11/17/09	12/15/09
(5) SPDR KBW Bank	P	11/17/09	12/15/09
(6) Bank of America Corp.	P	12/16/09	12/17/09
(7) Bank of America Corp.	P	12/16/09	12/17/09
(8)			
(9)			
(10)			
(11)			
(12)			
(13)			
(14)			
(15)			

(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)
(1) 6,684		8,477	-1,793
(2) 6,643		8,477	-1,834
(3) 37,997		35,338	2,659
(4) 38,259		38,292	-33
(5) 38,100		38,221	-121
(6) 521		539	-18
(7) 36,186		37,563	-1,377
(8)			
(9)			
(10)			
(11)			
(12)			
(13)			
(14)			
(15)			

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	
(1)			-1,793
(2)			-1,834
(3)			2,659
(4)			-33
(5)			-121
(6)			-18
(7)			-1,377
(8)			
(9)			
(10)			
(11)			
(12)			
(13)			
(14)			
(15)			

Federal Statements

Statement 1 - Form 990-PF, Part I, Line 16b - Accounting Fees

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
FWC	\$ 3,120	\$ 3,120	\$	\$
Total	\$ 3,120	\$ 3,120	\$ 0	\$ 0

Form 990-PF, Part I, Line 18 - Taxes

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
Federal Excise Tax	\$	\$	\$	\$
Total	\$ 0	\$ 0	\$ 0	\$ 0

Statement 2 - Form 990-PF, Part I, Line 23 - Other Expenses

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
Expenses	\$	\$	\$	\$
BANK CHARGES	20	20		
DIVIDENDS CHARGED	1,692			
Total	\$ 1,712	\$ 20	\$ 0	\$ 0

Federal Statements**Statement 3 - Form 990-PF, Part II, Line 10b - Corporate Stock Investments**

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>	<u>Basis of Valuation</u>	<u>Fair Market Value</u>
NORTHEAST INVESTORS GROWTH FUND	\$ 12,212	\$ 12,212	Cost	\$ 7,920
GS STOCK		71,896	Cost	62,120
Total	<u>\$ 12,212</u>	<u>\$ 84,108</u>		<u>\$ 70,040</u>

Statement 4 - Form 990-PF, Part II, Line 22 - Other Liabilities

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
FEDERAL EXCISE TAX PAYABLE	\$ 5	\$
Total	<u>\$ 5</u>	<u>\$ 0</u>