Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

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

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

OMB No 1545-0052

2009

For calendar year 2009, or tax year beginning , 2009, and ending , 20

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: LOUIS & MIRIAM ROSENBAUM FOUNDATION

Number and street (or P O box number if mail is not delivered to street address): 315 RIM RD | Room/suite

City or town, state, and ZIP code: EL PASO, TX 79902-3508

A Employer identification number: 74-2664769

B Telephone number (see page 10 of the instructions): (915) 532-2704

C If exemption application is pending, check here ▶ ☐

D 1. Foreign organizations, check here ▶ ☐
2. Foreign organizations meeting the 85% test, check here and attach computation ▶ ☐

E If private foundation status was terminated under section 507(b)(1)(A), check here ▶ ☐

F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ▶ ☐

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

I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶ $ 439,813.

J Accounting method: [X] Cash ☐ Accrual
☐ Other (specify) ________
(Part I, column (d) must be on cash basis.)

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

		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received (attach schedule)	28,000			
	2 Check ▶ ☐ if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments	14,631.	14,631.		ATCH 1
	4 Dividends and interest from securities	7,727.	7,727.		ATCH 2
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10				
	b Gross sales price for all assets on line 6a				
	7 Capital gain net income (from Part IV, line 2)				
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
	b Less: Cost of goods sold				
	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)	2,895.	2,895.		ATCH 3
	12 Total. Add lines 1 through 11	53,253.	25,253.		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc.	0			
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule) ATCH 4	3,875.	0.	0.	3,875.
	c Other professional fees (attach schedule)				
	17 Interest				
	18 Taxes (attach schedule) (see page 14 of the instructions) **	538.	402.		
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule) ATCH 6	1,233.	10.		1,216.
	24 Total operating and administrative expenses. Add lines 13 through 23	5,646.	412.	0.	5,091.
	25 Contributions, gifts, grants paid	65,886.			65,886.
	26 Total expenses and disbursements. Add lines 24 and 25	71,532.	412.	0.	70,977.
	27 Subtract line 26 from line 12:				
	a Excess of revenue over expenses and disbursements	-18,279			
	b Net investment income (if negative, enter -0-)		24,841.		
	c Adjusted net income (if negative, enter -0-)			-0-	

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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 (a) Book Value	End of year (b) Book Value	End of year (c) Fair Market Value
Assets	1 Cash - non-interest-bearing	47,206.	45,337.	45,337.
	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 (attach schedule) (see page 16 of the instructions)			
	7 Other notes and loans receivable (attach schedule) ▶			
	Less: allowance for doubtful accounts ▶			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10 a Investments - U S and state government obligations (attach schedule)			
	b Investments - corporate stock (attach schedule)			
	c Investments - corporate bonds (attach schedule)			
	11 Investments - land, buildings, and equipment basis ▶			
	Less accumulated depreciation (attach schedule) ▶			
	12 Investments - mortgage loans	225,796.	209,794.	209,794.
	13 Investments - other (attach schedule) ATCH 7	158,633.	158,225.	184,682.
	14 Land, buildings, and equipment: basis ▶			
	Less accumulated depreciation (attach schedule) ▶			
	15 Other assets (describe ▶)			
	16 Total assets (to be completed by all filers - see the instructions Also, see page 1, item I)	431,635.	413,356.	439,813.
Liabilities	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable (attach schedule)			
	22 Other liabilities (describe ▶)			
	23 Total liabilities (add lines 17 through 22)			
Net Assets or Fund Balances	**Foundations that follow SFAS 117, check here ▶ ☐ and complete lines 24 through 26 and lines 30 and 31.**			
	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. ▶ X			
	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	431,635.	413,356.	
	30 Total net assets or fund balances (see page 17 of the instructions)	431,635.	413,356.	
	31 Total liabilities and net assets/fund balances (see page 17 of the instructions)	431,635.	413,356.	

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	431,635.
2	Enter amount from Part I, line 27a	2	-18,279.
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	413,356.
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	413,356.

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				
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) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col (j), if any	(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
a				
b				
c				
d				
e				

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) (see pages 13 and 17 of the instructions).
If (loss), enter -0- in Part I, line 8. 3

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

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

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

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? . . . . ☐ Yes ☒ No
If "Yes," the foundation does not qualify under section 4940(e). Do not complete this part

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col (c))
2008	75,903.	441,625.	0.171872
2007	75,733.	424,448.	0.178427
2006	60,874.	444,892.	0.136829
2005	71,381.	419,544.	0.170139
2004	63,841.	432,711.	0.147537

2	Total of line 1, column (d)	2	0.804804
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	0.160961
4	Enter the net value of noncharitable-use assets for 2009 from Part X, line 5	4	390,131.
5	Multiply line 4 by line 3	5	62,796.
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	248.
7	Add lines 5 and 6	7	63,044.
8	Enter qualifying distributions from Part XII, line 4	8	70,977.

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

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

1a	Exempt operating foundations described in section 4940(d)(2), check here ▶ ☐ and enter "N/A" on line 1. Date of ruling or determination letter ____________ (attach copy of ruling letter if necessary - see instructions)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ▶ [X] and enter 1% of Part I, line 27b	1	248.
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	
3	Add lines 1 and 2	3	248.
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	248.
6	Credits/Payments:		
a	2009 estimated tax payments and 2008 overpayment credited to 2009 — 6a		
b	Exempt foreign organizations-tax withheld at source — 6b 0.		
c	Tax paid with application for extension of time to file (Form 8868) — 6c 0.		
d	Backup withholding erroneously withheld — 6d		
7	Total credits and payments. Add lines 6a through 6d	7	0.
8	Enter any **penalty** for underpayment of estimated tax. Check here ☐ if Form 2220 is attached	8	
9	**Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed** ▶	9	248.
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 ▶** 0. **Refunded ▶**	11	

Part VII-A Statements Regarding Activities

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

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

			Yes	No
11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see page 20 of the instructions)	11		X
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	

Website address ▶ N/A

14 The books are in care of ▶ LOUIS ROSENBAUM Telephone no ▶ 915-532-2704

Located at ▶ 315 RIM RD EL PASO, TX ZIP + 4 ▶ 79902-3508

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

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

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

				Yes	No
1a	During the year did the foundation (either directly or indirectly).				
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	☐ Yes ☒ No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	☐ Yes ☒ No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	☐ Yes ☒ No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	☐ Yes ☒ No			
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	☐ Yes ☒ No			
	(6) Agree to pay money or property to a government official? (**Exception.** Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.)	☐ Yes ☒ No			
b	If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)?		1b	N/A	
	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐				
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2009?		1c		X
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):				
a	At the end of tax year 2009, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2009? If "Yes," list the years ▶	☐ Yes ☒ No			
b	Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer "No" and attach statement - see page 20 of the instructions.)		2b		X
c	If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here ▶				
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	☐ Yes ☒ No			
b	If "Yes," did it have excess business holdings in 2009 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? *(Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2009.)*		3b	N/A	
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		4a		X
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2009?		4b		X

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required *(continued)*

5a During the year did the foundation pay or incur any amount to:

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☒ No

(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☒ No

(3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☒ No

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see page 22 of the instructions) ☐ Yes ☒ No

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

b If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see page 22 of the instructions)? **5b** N/A

Organizations relying on a current notice regarding disaster assistance check here ▶ ☐

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

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

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

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? **6b** No: X

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? **7b** No: X

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
ATTACHMENT 8	AS REQUIRED	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
N/A		

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

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

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc	Expenses
1 NONE	
2	
3	
4	

Part IX-B **Summary of Program-Related Investments** (see page 23 of the instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1 NONE	
2	
All other program-related investments See page 24 of the instructions 3 NONE	
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	143,453.
b	Average of monthly cash balances	1b	42,825.
c	Fair market value of all other assets (see page 24 of the instructions)	1c	209,794.
d	**Total** (add lines 1a, b, and c)	1d	396,072.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) 1e		
2	Acquisition indebtedness applicable to line 1 assets	2	0.
3	Subtract line 2 from line 1d	3	396,072.
4	Cash deemed held for charitable activities. Enter 1 1/2 % of line 3 (for greater amount, see page 25 of the instructions)	4	5,941.
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4	5	390,131.
6	**Minimum investment return.** Enter 5% of line 5	6	19,507.

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	19,507.
2a	Tax on investment income for 2009 from Part VI, line 5	2a	248.		
b	Income tax for 2009. (This does not include the tax from Part VI.)	2b			
c	Add lines 2a and 2b			2c	248.
3	Distributable amount before adjustments. Subtract line 2c from line 1			3	19,259.
4	Recoveries of amounts treated as qualifying distributions			4	
5	Add lines 3 and 4			5	19,259.
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	19,259.

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	70,977.
b	Program-related investments - total from Part IX-B	1b	0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	0.
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	0.
b	Cash distribution test (attach the required schedule)	3b	0.
4	**Qualifying distributions.** Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	70,977.
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	248.
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	70,729.

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				19,259.
2 Undistributed income, if any, as of the end of 2009.				
a Enter amount for 2008 only				
b Total for prior years: 20 07 ,20 06 ,20 05				
3 Excess distributions carryover, if any, to 2009:				
a From 2004				
b From 2005 ... 42,782.				
c From 2006 ... 48,646.				
d From 2007 ... 48,843.				
e From 2008 ... 54,484.				
f Total of lines 3a through e	194,755.			
4 Qualifying distributions for 2009 from Part XII, line 4: ▶ $ 70,977.				
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				19,259.
e Remaining amount distributed out of corpus	51,718.			
5 Excess distributions carryover applied to 2009 (If an amount appears in column (d), the same amount must be shown in column (a).)				0.
6 **Enter the net total of each column as indicated below:**				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	246,473.			
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				
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	246,473.			
10 Analysis of line 9:				
a Excess from 2005 ... 42,782.				
b Excess from 2006 ... 48,646.				
c Excess from 2007 ... 48,843.				
d Excess from 2008 ... 54,484.				
e Excess from 2009 ... 51,718.				

Part XIV Private Operating Foundations (see page 27 of the instructions and Part VII-A, question 9) NOT APPLICABLE

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 ▶ N/A

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

	Tax year	Prior 3 years			
	(a) 2009	(b) 2008	(c) 2007	(d) 2006	(e) Total
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).)

LOUIS ROSENBAUM

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

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

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

c Any submission deadlines:

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

Part XV Supplementary Information (continued)

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
ATTACHMENT 9				
Total . . . . ▶ **3a**				65,886.
b *Approved for future payment*				
Total . . . . ▶ **3b**				

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See page 28 of the instructions.)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue:					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments			14	14,631.	
4 Dividends and interest from securities			14	7,727.	
5 Net rental income or (loss) from real estate.					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income			14	2,895.	
8 Gain or (loss) from sales of assets other than inventory					
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue. a					
b					
c					
d					
e					
12 Subtotal. Add columns (b), (d), and (e)				25,253.	

13 **Total.** Add line 12, columns (b), (d), and (e) . . . 13 25,253.

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

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

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes) (See page 29 of the instructions)
	N/A

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

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

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

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements
	N/A		N/A

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

b If "Yes," complete the following schedule

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

Sign Here

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

Signature of officer or trustee: [signature] Date: 11/15/10 Title: President

Paid Preparer's Use Only

Preparer's signature	[signature] CPA	Date 11/11/10	Check if self-employed ☐	Preparer's identifying number (See Signature on page 30 of the instructions) P00533123
Firm's name (or yours if self-employed), address, and ZIP code	PENA BRIONES MCDANIEL & CO., P.C. 4171 N. MESA, SUITE B-100 EL PASO, TX 79902-1498	EIN ▶ 74-2642884	Phone no. 915-542-1733

Schedule B (Form 990, 990-EZ, or 990-PF) Department of the Treasury Internal Revenue Service	**Schedule of Contributors** ▶ Attach to Form 990, 990-EZ, or 990-PF.	OMB No 1545-0047 **2009**

Name of the organization	Employer identification number
LOUIS & MIRIAM ROSENBAUM FOUNDATION	74-2664769

Organization type (check one)·

Filers of:	**Section:**
Form 990 or 990-EZ	☐ 501(c)( ) (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	☐ 527 political organization
Form 990-PF	☒ 501(c)(3) exempt private foundation
	☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
	☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, $5,000 or more (in money or property) from any one contributor. Complete Parts I and II

Special Rules

☐ For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3 % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of **(1)** $5,000 or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h or (ii) Form 990-EZ, line 1 Complete Parts I and II

☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, aggregate contributions of more than $1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.

☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc , purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of $5,000 or more during the year . . . . ▶ $ ____________

Caution. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2 of its Form 990, or check the box on line H of its Form 990-EZ, or on line 2 of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization LOUIS & MIRIAM ROSENBAUM FOUNDATION

Employer identification number 74-2664769

Part I **Contributors** (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	INLAND OCEANS, INC. 315 RIM ROAD EL PASO, TX 79902-3508	$ 15,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
2	MIRIAM & LOUIS ROSENBAUM 315 RIM RD EL PASO, TX 79902-3508	$ 13,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)

FORM 990PF, PART I - INTEREST ON TEMPORARY CASH INVESTMENTS

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
WELLS FARGO	6.	6.
AMERITRADE #774163616	26.	26.
AMERITRADE #883-022741	7.	7.
SMITH-YOUNG, OK	14,579.	14,579.
DOMINION RESOURCES BLACK WARRIOR TRUST	1.	1.
TEPPCO	1.	1.
SUBURBAN PROPANE	10.	10.
ENTERPRISE PRODUCTS	1.	1.
TOTAL	14,631.	14,631.

FORM 990PF, PART I - DIVIDENDS AND INTEREST FROM SECURITIES

DESCRIPTION		REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
AMERITRADE #774-163616		6,375.	6,375.
AMERITRADE #883-022741		1,352.	1,352.
	TOTAL	7,727.	7,727.

FORM 990PF, PART I - OTHER INCOME

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
ROYALTIES	2,080.	2,080.
PARTNERSHIP INCOME	939.	939.
CAPITAL LOSS FROM PARTNERSHIP	-44.	-44.
1231 LOSSES FROM PARTNERSHIP	-80.	-80.
TOTALS	2,895.	2,895.

FORM 990PF, PART I - ACCOUNTING FEES

DESCRIPTION		REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME	ADJUSTED NET INCOME	CHARITABLE PURPOSES
ACCOUNTING FEES		3,875.			3,875.
	TOTALS	3,875.	0.	0.	3,875.

FORM 990PF, PART I - TAXES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
SEVERANCE TAXES	41.	41.
FOREIGN TAXES	361.	361.
FEDERAL INCOME TAXES	136.	
TOTALS	538.	402.

FORM 990PF, PART I - OTHER EXPENSES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME	CHARITABLE PURPOSES
OFFICE SUPPLIES	315.		315.
ADMINISTRATION EXPENSES	850.		850.
DEPLETION	10.	10.	
BANK CHARGES	12.		12.
DUES	36.		36.
MISCELLANEOUS EXPENSES	10.		3.
TOTALS	1,233.	10.	1,216.

FORM 990PF, PART II - OTHER INVESTMENTS

ATTACHMENT 7

DESCRIPTION	ENDING BOOK VALUE	ENDING FMV
AMERITRADE #774-163616	124,250.	126,140.
AMERITRADE #883-022741	33,975.	58,542.
TOTALS	158,225.	184,682.

FORM 990PF, PART VIII - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES

ATTACHMENT 8

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
LOUIS ROSENBAUM 315 E. RIM ROAD EL PASO, TX 79902	PRESIDENT	0.	0.	0.
MIRIAM ROSENBAUM 315 E. RIM ROAD EL PASO, TX 79902	VICE PRESIDENT/SECRETARY	0.	0.	0.
MARVIN ROSENBAUM 1004 SINGING HILLS EL PASO, TX 79912	TREASURER	0.	0.	0.
JAMES JERRY ROSENBAUM 221 WINGFOOTE ROAD EL PASO, TX 79912	DIRECTOR	0.	0.	0.
	GRAND TOTALS	0.	0.	0.

FORM 990PF, PART XV - GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR

ATTACHMENT 9

RECIPIENT NAME AND ADDRESS	RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT	PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
SEE ATTACHED STATEMENT 9	N/A ALL-501(C)(3) ORGS.	DONATIONS	65,886.
		TOTAL CONTRIBUTIONS PAID	65,886.

Description	Total
AARP Foundation	15.00
Agudath Israel of America	72.00
Agudath Israel Help Fund	25.00
Ahavas Chesed	75.00
Aish Hatorah	50.00
Aleh Foundation	25.00
Alzheimers Association	50.00
American and International Societ...	1,600.00
American Associates Ben Gurion	150.00
American Cancer Society	80.00
American Civil Rights Union	25.00
American Comm for Shaare Zede...	36.00
American Comm for the Weizman...	100.00
American Conservative Union	25.00
American Diabetes Assoc.	75.00
American Foundation for the Blind	25.00
American Friends of Hebrew Univ...	100.00
American Friends of the J'lem Great Syna	1,200.00
American Friends of Kupat Hair	150.00
American Friends of Laniado Hos...	36.00
American Friends of Megan David Adom	100.00
American Friends of Migdal Ohr	50.00
American Friends of Migdal Toval	450.00
American Friends of Shabbos	25.00
American Friends of the Hebrew	36.00
American Friends of Tzohar	60.00
American Friends of United Hatzalah	25.00
American Friends of Yeshivot Bmei Akiva	25.00
American Heart Association	25.00
American Indian Relief Council	40.00
American Jewish Committee	25.00
American Jewish Congress	60.00
American Jewish World Service	50.00
American Kidney Fund	50.00
American Lung Association	20.00

ATTACHMENT 1

Description	Total
American Red Cross	300.00
American Red Magen David for Isr...	25.00
American Studies Center	20.00
American Veterans	20.00
American Zionist Movement	36.00
AMIT Women	97.00
AMVETS National Service Found...	30.00
Aneinu	25.00
Anti-Defamation League	30.00
Arachnin	60.00
Arthritis Foundation	20.00
Asian Relief, Inc.	15.00
Associated Beth Rivkah School For Girls	30.00
Bayit Layeled	30.00
Bayith Lepleitot, Inc.	36.00
BBYO	20.00
Be'er Hagolah Institute	25.00
Beth Jacob High School of Denver	350.00
Beth Midrash Gavoha	30.00
Bikur Cholim Hospital	247.00
Bikur Cholim of Lakewood	25.00
Birkas Rifka	25.00
B'nai B'rith Foundation of the US	25.00
B'nai B'rith International	85.00
B'nai Zion Hospital	50.00
B'nai Zion USY	90.00
Boy Scouts of America	20.00
Boys Town	20.00
Boys Town Jerusalem	100.00
C.Y.H.	25.00
Cal Farley's Boys' Ranch	75.00
Camp L'man Achai	25.00
Care for Israel Afikim	66.00
Carmei Ha'ir	30.00
Cathedral High School	500.00

Description	Total
Catskill Regional Medical Center Found	100.00
Cedar Home for Children Foundation	25.00
Center for Individual Freedom	45.00
Chabad Lubavitch of El Paso	27,175.00
Chabad Mumbai Relief Fund	30.00
Chabad on Campus	25.00
Chai Lifeline	280.00
Charlie Pulner Memorial Scholars...	100.00
Chasedei Nissim	86.00
Chesed Fund	18.00
Chesed Lysrael Fund	25.00
Chesed L'Aniyim	50.00
Chesed Tzedoka Help Fund	20.00
Chesed Utzdaka	60.00
Chevra Oneg Shabbos	75.00
Chevra Tzedoko Vochesed	108.00
Child Life Society	25.00
Children Mercy Fund	20.00
Children's Cancer Research Fund	20.00
Children's Hospital Foundation	25.00
Children's Hunger Relief Fund	40.00
Children's International	20.00
Children's Mercy Fund	55.00
Children's Village of Jerusalem	60.00
Chmol	72.00
Chofetz Chaim Heritage Fdn.	61.00
Christian Appalachian Project	120.00
Christian Relief Services	100.00
Citizen United Foundation	25.00
Clare Boothe Luce Policy Institute	25.00
Coalition to Salute America's Her...	25.00
Colel Chabad	60.00
Congragation B'nai Zion	2,045.00
Congregation Ezras Choleh	25.00
Congregation L.T.	105.00

Description	Total
Congregation Mateh Efraim	25.00
Congregation Shaare Tefilla	18.00
Congregation Y.H.	20.00
Congregation Yad Moashe	18.00
Congregation Yesod Haemuna	30.00
Congregation Zichron Avos	20.00
Congregation Zichron Boruch	30.00
Covenant House Texas	40.00
David Horwitz Freedom Center	50.00
David L. Carrasco Job Corps Center	1,000.00
Disaabled American Veterans	30.00
Disabled Police Officers of America	20.00
Diskin Orphan Home of Israel	90.00
Doctors Without Borders	45.00
Easter Seals	55.00
Educational Institute Ohelei Torah	36.00
Eizer L'cholim & Yodes	25.00
El Paso Holocaust Museum & Stu...	1,726.00
El Paso Jewish Academy	500.00
El Paso Times Senior Fund	50.00
Emes V Emuna	55.00
Emundite Missions	20.00
EP Jewish Academy	7,590.00
Etz Chaim Torah Center	60.00
Extreme Project	25.00
Ezer Mizion	80.00
Ezra L'Marpeh	55.00
Ezras Torah	30.00
Ezras Yisroel Fund	45.00
Ezra V'chesed	61.00
Father Yermo Convent	100.00
Federation of Jewish Comm. Of the CIS	61.00
Feed America's Hungry Children	55.00
Feed The Children	44.00
Food for the Poor, Inc.	20.00

Description	Total
Friends of CHAI Manor	18.00
Friends of Israel Disabled Veteran...	90.00
Friends Of Yad Sarah	86.00
Gemach Ezer Nesiun & Charity Fun...	30.00
Gemach Mei Hadas	25.00
Gemilas Chesed	25.00
Gemilas Chasodim	25.00
General Israel Orphans Home for...	30.00
Gesher Foundation USA	25.00
Girls' Town Beit Chana Safed Israel	30.00
GMH Refuah Fund	36.00
Gomel Chasodin	30.00
Great Charity of Jerusalem	72.00
Guardians of the Sick	25.00
Guiding Eyes for the Blind, Inc.	20.00
Gush Etzion Foundation	30.00
Hadar Hatorah	72.00
Hatzalah Rescue of Israel	50.00
Hayad Victim Assistance Fund	25.00
Hebrew Academy for Special Child...	36.00
Hebrew Academy of Cleveland	36.00
Hebrew Day School	100.00
Help Hospitalized Veterans	120.00
Hillel Foundation for Jewish Camp...	50.00
Hospitalized Veterans and Sick	25.00
Ika Lerner Bikur Cholim	25.00
Impact a Hero	20.00
Israel Children's Cancer Foundation	55.00
Israel Special Kids Fund	92.00
J.B.I. International	25.00
Jerusalem Open House	25.00
Jewish Assistance and Relief	25.00
Jewish Children's Regional Service	36.00
Jewish Family and Children Services	500.00
Jewish Community Center	1,100.00

Description	Total
Jerusalem Open House	50.00
Jerusalem Orphan Home	36.00
Jewish Braille Institute of America	50.00
Jewish Community Center	250.00
Jewish Federation of El Paso	150.00
Jewish Federation of Greater Los Angeles	400.00
Jewish Guild For The Blind	25.00
Jewish Institute for the Blind	36.00
Jewish National Fund	50.00
Jewish War Veterans of the USA	43.00
KCOS TV	200.00
Keren Aniyim	30.00
Keren Eluzar	25.00
Keren Or	70.00
Keren Racheim	25.00
Keren Simchas	36.00
Keren Yesomim	66.00
Kimcha S'Pisha	72.00
Kimpatorin Aid	25.00
Kiwanis Club of Mt. Franklin	30.00
Kolel Chibas Jerusalem	55.00
Kolel Mateh Efraim	25.00
Kolel Shomre Hachomos of Jerus...	40.00
KSCE - TV	30.00
Law Enforcement Legal Defense...	50.00
Lechem Lav'evim Free Kitchen in Jerusalem	25.00
Lekovod Shabbos	25.00
LeSea Feed the Hungry	15.00
Liman Achai	18.00
L'mar Achei	25.00
Malka Goldstein	36.00
M.D. Anderson Cancer Center	75.00
Make-A-Wish Foundation	70.00
March of Dimes	40.00
Marine Corps Heritage Foundation	50.00

Description	Total
Marline Israel Keren Hashana	36.00
Matzoh Fund	25.00
Media Research Center	20.00
Medical Assistance Fund	48.00
Meir Panim Relief Center in Israel	25.00
Memorial Sloan-Kettering Cancer...	45.00
Mercy Corps	20.00
Mercy Home for Boys and Girls	80.00
Mercy Ships	70.00
Merkas Le-Chinich Torani	66.00
Mesamcha Lev	51.00
Mesifta Beth Shagra	55.00
Mesivta of Long Beach NY	50.00
Mesivta Yeshiva Chaim Berliner	60.00
Mesorah Heritage Foundation	45.00
Metropolitan Council of Jewish Po...	102.00
Mifal Hashas	25.00
Missionaries of Africa	15.00
Mivtach Oz	25.00
Moas Chitnin	25.00
Mokir Shabbos	20.00
Mount Vernon Ladies Association	25.00
Muscular Dystrophy Association	20.00
National Children's Cancer Society	18.00
National Defense Foundation	25.00
National Fed. Of the Blind	20.00
National Jewish Health Hospital	75.00
National Jewish Medical & Resear...	25.00
National Jewish Outreach	50.00
Native American Aid	22.00
NCSY	50.00
Nev Israel Rabbincal College	50.00
Neve Jerushalayim Educational Network	25.00
Noam Shabbos	60.00
Ohel Children's Home & Family Services	80.00

Description	Total
Operation Noel	50.00
Or Hagalil	30.00
Orphans Fund Kotel Shomrei Hachomos	30.00
Orphan Hospital Ward of Israel	60.00
Orthodox Union	60.00
Paralyzed Veterans of America	20.00
Pesach Fund	36.00
Prison Fellowship	25.00
Project Hope	75.00
Rabbi Ahron Weistock	36.00
Rabbi Avrohom Wasilski	36.00
Rabbi Jacob J. Hecht Memorial Fund	30.00
Rabbi Jakob Guttman	50.00
Rabbi J. Maarkovish	25.00
Rabbi Meir Baal Haness Charity	86.00
Rabbi Zvi T Kitay	20.00
Rabbinical Seminary of America	108.00
Radio America	20.00
Refuah Yeshuah	20.00
Religious Zionist of America	50.00
Rescue Mission of El Paso	80.00
Ronald Reagan President Foundation	50.00
Sacred Heart Church	1,620.00
Salute America's Heroes	60.00
Sanz Institution	18.00
Scranton Community Kollel	25.00
S.G.C.F.	86.00
Shaare Zedek Medical Center	372.00
Shriners' Hospital for Children	15.00
Shuru Return	25.00
Shuvu	25.00
Simon Wisenthal Center	125.00
Sinai Academy	86.00
Soaring Eagle	40.00
Southern Indian Children's Fund	15.00

Description	Total
Southwest Indian Children's Fund	55.00
S.W. Indian Relief Council	15.00
St. Joseph Indian School	20.00
St. Jude Children's Research Hosp...	75.00
St. Labre Indian School	65.00
Tashbar Mesifta Bevet Chazenish	25.00
Tax Foundation	25.00
Telshe Yeshiva	36.00
Texas Children's Hospital	75.00
The Aleh Foundation	25.00
The Armed Forces Aid Campaign	20.00
The Foundation for Disabled Children in Israel	25.00
The Gesher Foundation	25.00
The Hebrew Academy	36.00
The Heritage Foundation	25.00
The Home of the Sages of Israel	30.00
The House of Sages, Inc.	25.00
The Israel Resource Center	55.00
The Israel Youth Village	25.00
The Jerusalem Foundation	20.00
The Jerusalem Foundation for the Righteous	30.00
The Jerusalem Hospice	25.00
The Jerusalem Orphan Home for...	36.00
The Jewish Center for Special Ed...	61.00
The Jewish Guild of the Blind	50.00
The Law Enforcement Legal Defense Fund	25.00
The Leadership Institute	25.00
The Leukemia & Lymphona Society	50.00
The National Journalism Center	20.00
The Smile Train	85.00
The United Synagogue	25.00
Tiferet Achim	25.00
Tikvah Layeled Foundation	97.00
Tilshe Yeshiva	36.00
Torah Umesorah	50.00

Description	Total
Tzivos Hashem	36.00
U.S. Holocaust Memorial Museum	80.00
U.S. Olympic Committee	120.00
U.S.O. World Headquarter	90.00
U.S. Fund for UNICEF	30.00
U.S. Veterans Air Museum In Britain	25.00
United American Patriots	25.00
United Charity Institution of Jerusa...	30.00
United Jewish Fund	30.00
United Synagogue of Conservativ...	91.00
United States Soup Kitchen	24.00
United Tiberias Institution	30.00
United Tiberias Institutions	30.00
United Way of El Paso	1,530.00
Vaad L'Hatzolas Nidchei Ysrael	30.00
Veterans of Foreign Wars of the U...	80.00
Vietnam Veterans Memorial Fund	50.00
West Texas Food Bank	30.00
World Jewish Congress	125.00
World of Chesed	30.00
Wounded Warrior Project	55.00
Yachad Nat. Jewish Council For Disabilities	25.00
Yad L'Achim	60.00
Yad Lachma Anya	25.00
Yad L'Re'ehu	25.00
Yeshiva Derech Chaim	61.00
Yeshiva Gedolah Bais Yisroel	25.00
Yeshiva Lomza Petach Tikva Israel	25.00
Yeshiva Meon Hotorah	25.00
Yeshiva Rav Isacson	30.00
Yeshiva Tiferes Israel	36.00
Yeshiva & mesifta Arugath Habosem	36.00
Yeshivas Chasam Safer	25.00
Yeshivath Beth Moshe	25.00
Yeshivath Divrei Chaim of J'lem	25.00

Description	Total
Yeshmin Lomza Petach Tikva	36.00
Yivo Institute For Jewish Research	25.00
Yom Tov Relief Fund	30.00
Zichon Moshe Yom Tov Fund	36.00
Zichon Leib	25.00
Zichron Boruch Emergency Fund	25.00
Zichron Mordechai	25.00
Zichron Yaakov Girls School	25.00
Zichron Yeshaya Fund	25.00
Zion Orphan Home for Boys	108.00
Zionist Organization of America	100.00
	65,886.00

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

Application for Extension of Time To File an Exempt Organization Return

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

OMB No. 1545-1709

- If you are filing for an **Automatic 3-Month Extension, complete only Part I** and check this box . . . . ▶ [X]
- If you are filing for an **Additional (Not Automatic) 3-Month Extension, complete only Part II** (on page 2 of this form).

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Part I **Automatic 3-Month Extension of Time.** Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete Part I only . . . . ▶ [ ]

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

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

Type or print	Name of Exempt Organization	**Employer identification number**
File by the due date for filing your return See instructions.	LOUIS & MIRIAM ROSENBAUM FOUNDATION	74-2664769
	Number, street, and room or suite no. If a P.O. box, see instructions. 315 RIM RD	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. EL PASO, TX 79902-3508	

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

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

- The books are in the care of ▶ LOUIS ROSENBAUM

Telephone No. ▶ 915 532-2704 FAX No. ▶

- If the organization does not have an office or place of business in the United States, check this box . . . . ▶ [ ]
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) ________ . If this is for the whole group, check this box . ▶ [ ] . If it is for part of the group, check this box . . ▶ [ ] and attach a list with the names and EINs of all members the extension will cover.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 08/15 , 2010 , to file the exempt organization return for the organization named above. The extension is for the organization's return for:

▶ [X] calendar year 2009 or
▶ [ ] tax year beginning ________ , ____, and ending ________ , ____ .

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

3a	If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	**3a**	$ 0.
b	If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	**3b**	$ 0.
c	**Balance Due.** Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	**3c**	$ 0.

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.