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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 **MAY 1, 2009**, and ending **APR 30, 2010**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 M&E FOUNDATION		A Employer identification number 11-2914881
	C/O MORIC BISTRICER Number and street (or P.O. box number if mail is not delivered to street address) 4611 12TH AVENUE		B Telephone number 718-438-2804
	City or town, state, and ZIP code BROOKLYN, NY 11219		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"/> F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>	
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 11,381,895.		J Accounting method: <input checked="" type="checkbox"/> Cash <input 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))		(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	251,250.		N/A	
	2 Check <input type="checkbox"/> if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments	280,117.	280,117.		STATEMENT 1
	4 Dividends and interest from securities	31,106.	31,106.		STATEMENT 2
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	343,502.			
	b Gross sales price for all assets on line 6a	1,526,137.			
	7 Capital gain net income (from Part IV, line 2)		343,502.		
	8 Net short-term capital gain				
Operating and Administrative Expenses	9 Income modifications				
	10a Gross sales less returns and allowances				
	b Less Cost of goods sold				
	c Gross profit or (loss)				
	11 Other income				
	12 Total. Add lines 1 through 11	905,975.	654,725.		
	13 Compensation of officers, directors, trustees, etc.	0.	0.		0.
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees				
	b Accounting fees				
	c Other professional fees				
	17 Interest				
	18 Taxes	5,000.	0.		0.
	19 Depreciation and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses	165,360.	164,763.		597.
	24 Total operating and administrative expenses. Add lines 13 through 23	170,360.	164,763.		597.
25 Contributions, gifts, grants paid	187,543.			187,543.	
26 Total expenses and disbursements. Add lines 24 and 25	357,903.	164,763.		188,140.	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	548,072.				
b Net investment income (if negative, enter -0-)		489,962.			
c Adjusted net income (if negative, enter -0-)			N/A		

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Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value		
Assets	1 Cash - non-interest-bearing			1,325,570.	221,676.	221,676.
	2 Savings and temporary cash investments			3,238,482.	5,750,368.	5,750,368.
	3 Accounts receivable ▶					
	Less: allowance for doubtful accounts ▶					
	4 Pledges receivable ▶					
	Less: allowance for doubtful accounts ▶					
	5 Grants receivable					
	6 Receivables due from officers, directors, trustees, and other disqualified persons					
	7 Other notes and loans receivable ▶					
	Less: allowance for doubtful accounts ▶					
	8 Inventories for sale or use					
	9 Prepaid expenses and deferred charges					
	10a Investments - U.S. and state government obligations					
	b Investments - corporate stock	STMT 5		6,348,520.	5,438,462.	4,328,917.
	c Investments - corporate bonds					
Liabilities	11 Investments - land, buildings, and equipment basis ▶					
	Less accumulated depreciation ▶					
	12 Investments - mortgage loans					
	13 Investments - other	STMT 6		1,030,796.	1,080,934.	1,080,934.
	14 Land, buildings, and equipment; basis ▶					
	Less accumulated depreciation ▶					
	15 Other assets (describe ▶)					
	16 Total assets (to be completed by all filers)			11,943,368.	12,491,440.	11,381,895.
	17 Accounts payable and accrued expenses					
	18 Grants payable					
Net Assets or Fund Balances	19 Deferred revenue					
	20 Loans from officers, directors, trustees, and other disqualified persons					
	21 Mortgages and other notes payable					
	22 Other liabilities (describe ▶)					
	23 Total liabilities (add lines 17 through 22)			0.	0.	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31. ▶ <input type="checkbox"/>					
	24 Unrestricted					
	25 Temporarily restricted					
	26 Permanently restricted					
	Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. ▶ <input checked="" type="checkbox"/>					
	27 Capital stock, trust principal, or current funds			0.	0.	
	28 Paid-in or capital surplus, or land, bldg., and equipment fund			0.	0.	
	29 Retained earnings, accumulated income, endowment, or other funds			11,943,368.	12,491,440.	
30 Total net assets or fund balances			11,943,368.	12,491,440.		
31 Total liabilities and net assets/fund balances			11,943,368.	12,491,440.		

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	11,943,368.
2 Enter amount from Part I, line 27a	2	548,072.
3 Other increases not included in line 2 (itemize) ▶	3	0.
4 Add lines 1, 2, and 3	4	12,491,440.
5 Decreases not included in line 2 (itemize) ▶	5	0.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	12,491,440.

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 PEN MILLERS HOLDING CORP	P	10/21/09	10/23/09
b WACHOVIA SECURITY	P	04/20/09	08/26/09
c COLEMAN CABLE	P	10/22/08	03/22/10
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 226,429.		225,110.	1,319.
b 275,000.		250,000.	25,000.
c 1,024,708.		707,525.	317,183.
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	
a			1,319.
b			25,000.
c			317,183.
d			
e			

2 Capital gain net income or (net capital loss)	<div> <div>If gain, also enter in Part I, line 7</div> <div>If (loss), enter -0- in Part I, line 7</div> </div>	2	343,502.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). If (loss), enter -0- in Part I, line 8	<div> <div>If gain, also enter in Part I, line 8, column (c).</div> <div>If (loss), enter -0- in Part I, line 8</div> </div>	3	N/A

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

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

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

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period?

☐ Yes ☒ No

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

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2008	585,254.	9,680,207.	.060459
2007	462,139.	9,856,175.	.046888
2006	436,939.	9,238,421.	.047296
2005	82,925.	6,423,843.	.012909
2004	451,945.	5,876,353.	.076909

2 Total of line 1, column (d)	2	.244461
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	.048892
4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5	4	10,064,727.
5 Multiply line 4 by line 3	5	492,085.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	4,900.
7 Add lines 5 and 6	7	496,985.
8 Enter qualifying distributions from Part XII, line 4	8	188,140.

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.

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

1a Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary-see instructions)		1	9,799.
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		2	0.
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b)		3	9,799.
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		4	0.
3 Add lines 1 and 2		5	9,799.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		6a	7,339.
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		6b	
6 Credits/Payments:		6c	8,000.
a 2009 estimated tax payments and 2008 overpayment credited to 2009		6d	
b Exempt foreign organizations - tax withheld at source		7	15,339.
c Tax paid with application for extension of time to file (Form 8868)		8	
d Backup withholding erroneously withheld		9	
7 Total credits and payments. Add lines 6a through 6d		10	5,540.
8 Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached		11	0.
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed			
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid			
11 Enter the amount of line 10 to be: Credited to 2010 estimated tax <input type="checkbox"/> 5,540. Refunded <input type="checkbox"/>			

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
1b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see 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
1c Did the foundation file Form 1120-POL for this year?		X
2 Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. <input type="checkbox"/> \$ 0. (2) On foundation managers. <input type="checkbox"/> \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. <input type="checkbox"/> \$ 0.		
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?		
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XV.		X
8a Enter the states to which the foundation reports or with which it is registered (see instructions) <input type="checkbox"/> NY		
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)? 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

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Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	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 ► MORIC BISTRICER Located at ► 4611 12TH AVENUE, BROOKLYN, NY Telephone no. ► 718-438-2804 ZIP+4 ► 11219			
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		N/A

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

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

	Yes	No
1a During the year did the foundation (either directly or indirectly):		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	<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	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?		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? If "Yes," list the years ►	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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 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. ►		
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
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

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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))?

☐ Yes ☒ No

(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?

☐ Yes ☒ No

(3) Provide a grant to an individual for travel, study, or other similar purposes?

☐ Yes ☒ No

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)?

☐ Yes ☒ No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?

☐ Yes ☒ No

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

N/A

5b

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

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?

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.

(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
MORIC BISTRICER 4611 12TH AVE. BROOKLYN, NY 11219	FNDTN MANAGER	0.00	0.	0.
ELIZA BISTRICER 4611 12TH AVE. BROOKLYN, NY 11219	DIRECTOR	0.00	0.	0.

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

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

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

0

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Part VIII

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

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

[illegible]**Total** number of others receiving over \$50,000 for professional services

0

Part IX-A

Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.

Expenses

1	N/A	
2		
3		
4		

Part IX-B

Summary of Program-Related Investments

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.

Amount

1	N/A	
2		
All other program-related investments. See instructions.		
3		

Total. Add lines 1 through 3

0.

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities	1a	3,894,083.
b	Average of monthly cash balances	1b	5,268,049.
c	Fair market value of all other assets	1c	1,055,865.
d	Total (add lines 1a, b, and c)	1d	10,217,997.
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	10,217,997.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	153,270.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	10,064,727.
6	Minimum investment return. Enter 5% of line 5	6	503,236.

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

1	Minimum investment return from Part X, line 6	1	503,236.
2a	Tax on investment income for 2009 from Part VI, line 5	2a	9,799.
b	Income tax for 2009. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	9,799.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	493,437.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	493,437.
6	Deduction from distributable amount (see instructions)	6	0.
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	493,437.

Part XII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
a	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	1a	188,140.
b	Program-related investments - total from Part IX-B	1b	0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	188,140.
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	5	0.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	188,140.

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

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2008	(c) 2008	(d) 2009
1 Distributable amount for 2009 from Part XI, line 7				493,437.
2 Undistributed income, if any, as of the end of 2009				
a Enter amount for 2008 only			0.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2009:				
a From 2004				
b From 2005				
c From 2006				
d From 2007				
e From 2008	90,865.			
f Total of lines 3a through e	90,865.			
4 Qualifying distributions for 2009 from Part XII, line 4: ► \$ 188,140.				
a Applied to 2008, but not more than line 2a			0.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2009 distributable amount				188,140.
e Remaining amount distributed out of corpus	0.			
5 Excess distributions carryover applied to 2009 (If an amount appears in column (d), the same amount must be shown in column (a))	90,865.			90,865.
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	0.			
b Prior years' undistributed income. Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b. Taxable amount - see instructions		0.		
e Undistributed income for 2008. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2009. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2010				214,432.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)	0.			
8 Excess distributions carryover from 2004 not applied on line 5 or line 7	0.			
9 Excess distributions carryover to 2010. Subtract lines 7 and 8 from line 6a	0.			
10 Analysis of line 9:				
a Excess from 2005				
b Excess from 2006				
c Excess from 2007				
d Excess from 2008				
e Excess from 2009				

☐ 4942(i)(3) or ☐ 4942(i)(5)

(4) Gross investment income

[illegible]

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

<div> <div> Recipient </div> <div> Name and address (home or business) </div> </div>		<div> If recipient is an individual, show any relationship to any foundation manager or substantial contributor </div>	<div> Foundation status of recipient </div>	<div> Purpose of grant or contribution </div>	<div> Amount </div>
<div> <div> a </div> <div> Paid during the year </div> </div> <div> SEE SCHEDULE ATTACHED </div>				<div> ADVANCEMENT OF EDUCATION AND ASSISTANCE TO THE NEEDY </div>	
<div> <div> Total </div> <div> ▶ 3a </div> </div>					<div> 187,543. </div>
<div> <div> b </div> <div> Approved for future payment </div> </div> <div> NONE </div>					
<div> <div> Total </div> <div> ▶ 3b </div> </div>					<div> 0. </div>

Pàrt XVII

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

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

(2) Other assets

b Other transactions:

(1) Sales of assets to a noncharitable exempt organization

(2) Purchases of assets from a noncharitable exempt organization

(3) Rental of facilities, equipment, or other assets

(4) Reimbursement arrangements

(5) Loans or loan guarantees

(6) Performance of services or membership or fundraising solicitations

c Sharing of facilities, equipment, mailing lists, other assets, or paid employees

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.

	Yes	No
1a(1)		X
1a(2)		X
1b(1)		X
1b(2)		X
1b(3)		X
1b(4)		X
1b(5)		X
1b(6)		X
1c		X

[illegible]

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
N/A		

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) is based on all information of which preparer has any knowledge.

Signature of officer or trustee

Date _____

Title

Preparer's
signature

Date: 3/6

Check if self- employed	
-------------------------------	--

Preparer's identifying number

Firm's name (or yours if self-employed), address, and ZIP code **ROBINS & ASSOCIATES, LLP**
247 WEST 35 STREET, 14 FL
NEW YORK, NY 10001

EIN ▶

Phone no. **212-760-0601**

Sign Here

Paid	Preparer's	Use Only
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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

THE M&E FOUNDATION
C/O MORIC BISTRICER

Employer identification number

11-2914881

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).

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions
for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990, 990-EZ, or 990-PF) (2009)

Name of organization

THE M&E FOUNDATION
C/O MORIC BISTRICER

Employer identification number

11-2914881

Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	MB 2006 LEAD TRUST 4611 12TH AVENUE BROOKLYN, NY 11210	\$ 251,250.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization

THE M&E FOUNDATION
C/O MORIC BISTRICER

Employer identification number

11-2914881

Part II Noncash Property (see instructions)

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	

Name of organization

Employer identification number

THE M&E FOUNDATION
C/O MORIC BISTRICER

11-2914881

Part III

Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations aggregating more than \$1,000 for the year. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) ► \$

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

FORM 990-PF INTEREST ON SAVINGS AND TEMPORARY CASH INVESTMENTS STATEMENT 1

SOURCE	AMOUNT
BANK OF AMERICA	6,282.
CAPITAL ONE MM	21,618.
MORGAN STANLEY	250,364.
TERRITORIAL BANCORP	803.
WELLS FARGO	1,050.
TOTAL TO FORM 990-PF, PART I, LINE 3, COLUMN A	280,117.

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 2

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	COLUMN (A) AMOUNT
MORGAN STANLEY	31,106.	0.	31,106.
TOTAL TO FM 990-PF, PART I, LN 4	31,106.	0.	31,106.

FORM 990-PF TAXES STATEMENT 3

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
FEDERAL INCOME TAX	5,000.	0.		0.
TO FORM 990-PF, PG 1, LN 18	5,000.	0.		0.

FORM 990-PF OTHER EXPENSES STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
NYS FILING FEE	250.	0.		250.
INSURANCE	164,763.	164,763.		0.
BANK CHARGES	138.	0.		138.
ADVERTISING	59.	0.		59.
SUBSCRIPTION	150.	0.		150.
TO FORM 990-PF, PG 1, LN 23	165,360.	164,763.		597.

FORM 990-PF	CORPORATE STOCK	STATEMENT	5
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DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
VARIOUS CORP STOCK	5,438,462.	4,328,917.
TOTAL TO FORM 990-PF, PART II, LINE 10B	5,438,462.	4,328,917.

FORM 990-PF	OTHER INVESTMENTS	STATEMENT	6
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DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
LIFE INSURANCE	COST	1,080,934.	1,080,934.
TOTAL TO FORM 990-PF, PART II, LINE 13		1,080,934.	1,080,934.

FORM 990-PF	LIST OF SUBSTANTIAL CONTRIBUTORS PART VII-A, LINE 10	STATEMENT	7
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NAME OF CONTRIBUTOR	ADDRESS
MORIC BISTRICER	2202 AVENUE N BROOKLYN, NY 11210
ELIZA BISTRICER	2202 AVENUE N BROOKLYN, NY 11210

12:50 PM

09/08/10

Accrual Basis

M & E FOUNDATION

General Ledger

As of April 30, 2010

Date	Num	Name	Memo	Debit	Credit	Balance
5710 - DONATION						
5/3/2009	2611	MESAMCHE LEV		4,000.00		0.00
5/13/2009	2614	YESHIVA FARM SETTLEMENT I...		1,000.00		4,000.00
5/18/2009	2613	TIFERETH SHMIEL D'ALEXAND...		100.00		5,000.00
5/22/2009	2615	BIKUR CHOLIM MOZKERETH F...		100.00		5,100.00
6/3/2009	2616	BAIS DOVID		1,000.00		6,200.00
6/3/2009	2618	YESHIVA TIFERES TORAH		1,000.00		7,200.00
6/3/2009	2618	YESHIVA TIFERES TORAH				7,200.00
6/5/2009	2617	BAIS YAKOV HIGH SCHOOL OF...		2,000.00		9,200.00
6/5/2009	2619	MESIVTA OF LAKEWOOD		2,000.00		11,200.00
6/8/2009	2620	TIFERETH BAIS YAAKOV		4,500.00		15,700.00
6/8/2009	2620	TIFERETH BAIS YAAKOV				15,700.00
6/9/2009	2621	MOSDOS YETEV LEV		100.00		15,800.00
6/11/2009	2622	AGUDATH ISRAEL OF AMERICA		100.00		15,900.00
6/11/2009	2623	CHUSH		18.00		15,918.00
6/18/2009	2624	TERRITORIAL BANCORP INC.		0.00		15,918.00
6/30/2009	02195	ORAH V'SIMCHA		36.00		15,954.00
7/7/2009	02196	THE JEWISH CENTER FOR SP...		360.00		16,314.00
7/14/2009	02197	ZICHRON KELEIN		100.00		16,414.00
7/14/2009	02198	CHEVRA TZEDUKA V'CHESD		360.00		16,774.00
7/22/2009	02199	KEREN ZICHRON ARYEH LEV		250.00		17,024.00
8/3/2009	02201	YESHIVA GEDOLAH OF WOOD...		100.00		17,124.00
8/3/2009	02202	CONGREGATION N'DEI YAKOV...		100.00		17,224.00
8/3/2009	02203	BETH HATALMUD		100.00		17,324.00
8/11/2009	02204	BETH MEDRASH GOVOAH		5,000.00		22,324.00
8/11/2009	02205	BELZER INSTITUTION IN ISRAEL		100.00		22,424.00
8/11/2009	2206	BETH MEDRASH GOVOAH		180.00		22,604.00
8/12/2009	02207	MOSDOS YETEV LEV		100.00		22,704.00
8/17/2009	02208	CONGREGATION ANSHEI HARIM		200.00		22,904.00
8/17/2009	02209	LIMITED TALMIDICAL ACADEM...		180.00		23,084.00
8/18/2009	02210	AGUDATH ISRAEL OF AMERICA		25.00		23,109.00
8/19/2009	02211	CONGREGATION BAIS SHMUE...		1,000.00		24,109.00
8/25/2009	02212	CONGREGATION ANSHEI HARIM		500.00		24,609.00
8/31/2009	02214	CONGREGATION BNEI YAKOV		100.00		25,109.00
8/31/2009	02215	YETEV LEV JERUSALEM		100.00		25,209.00
9/9/2009	02216	CONGREGATION TOLDOS TZVI		100.00		25,309.00
9/10/2009	02217	FIRST CONGREGATION ANSH...		36.00		25,345.00
9/14/2009	02219	CONGREGATION KAHAL SASR...		1,800.00		27,145.00
9/14/2009	02220	rabbi citron		100.00		27,245.00
9/16/2009	02221	TZEDUKAH V CHESD		180.00		27,425.00
9/16/2009	02222	MOSDOS SADIGUR		100.00		27,525.00
9/23/2009	02223	CASH		54.00		27,579.00
9/23/2009	02224	CASH		100.00		27,679.00

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09/08/10

Accrual Basis

M & E FOUNDATION

General Ledger

As of April 30, 2010

Date	Num	Name	Memo	Debit	Credit	Balance
10/5/2009	02227	TORAHS EMES		100.00		27,779.00
10/15/2009	02228	CONGREGATION BNEI YAKOV		200.00		27,979.00
10/15/2009	02229	CONGREGATION BELZ		100.00		28,079.00
10/21/2009	02230	AGUDATH ISRAEL OF AMERICA		100.00		28,179.00
11/3/2009	02231	ROFEH CHOLIM CANCER SOCI...		180.00		28,359.00
11/3/2009	02232	REFUAH YESHUA		38.00		28,395.00
11/3/2009	02233	PTACH		18.00		28,413.00
11/3/2009	02234	KUPAT REB MEIR BAAL HANESS		18.00		28,431.00
11/3/2009	02235	KOLEL SHOMRE HACHOMOS		180.00		28,611.00
11/3/2009	02237	BOROUGH PARK VOLUNTEER...		100,000.00		128,611.00
11/10/2009	02238	TZEDUKAH V CHESED		100.00		128,711.00
11/10/2009	02239	MEMORIAL SLOAN KETERING ...		100.00		128,811.00
11/10/2009	02240	CHOK YISROEL		100.00		128,911.00
11/12/2009	02241	UNITED TALMUDICLA ACADAMY		360.00		129,271.00
11/12/2009	02242	BIKUR CHOLIM OF BORO PARK		100.00		129,371.00
11/13/2009	02243	NECHMAS TZION		800.00		130,171.00
11/20/2009	02244	CONGREGATION BAIS SHMUE...		1,000.00		131,171.00
11/30/2009	02245	TIFERETH MORDECHAI		100.00		131,271.00
11/30/2009	02246	CONGREGATION KAHAL SASR...		100.00		131,371.00
12/1/2009	02247	BIKUR CHOLIM OF MANHATTAN		100.00		131,471.00
12/1/2009	02248	KOLEL MATEH EPHRAIM		54.00		131,525.00
12/1/2009	02249	SHAREI CHESED		18.00		131,543.00
12/1/2009	02250	HALACHICALLY SPEAKING		180.00		131,723.00
12/2/2009	02251	CHEVRA KEDUSHA D'SATMAR		180.00		131,903.00
12/7/2009	02252	KOLLEL ATERES MORDECHAI		36.00		131,939.00
12/7/2009	02253	rabbi citron		100.00		132,039.00
12/7/2009	02254	CONGREGATION KAHAL SASR...		100.00		132,139.00
12/7/2009	02255	KEREN YAKOV		18.00		132,157.00
12/8/2009	02256	TIKVAH LAYELED		18.00		132,175.00
12/8/2009	02257	REFUAH YESHUA		36.00		132,193.00
12/8/2009	02258	HASC		54.00		132,229.00
12/8/2009	02259	SHAREI TZEDEK MEDICAL CE...		1,000.00		132,283.00
12/28/2009	02260	MESVITA YESHIVA RABBI CHAI...		180.00		133,283.00
12/30/2009	02261	MIFAL EZRA ZICHRON YEHUDA		12,500.00		133,463.00
1/4/2010	02262	BAIS DIN TZEDEK UMISHPIT		1,250.00		145,963.00
1/5/2010	02263	BAIS YAKOV HIGH SCHOOL OF...		2,000.00		147,213.00
1/5/2010	02264	YESHIVA MKOR HATORAH		2,250.00		149,213.00
1/5/2010	02265	MESVITA OF LAKEWOOD		4,000.00		151,463.00
1/5/2010	02266	TIFERETH BAIS YAAKOV		100.00		155,463.00
1/5/2010	02267	AGUDATH ISRAEL OF AMERICA		1,800.00		155,563.00
1/10/2010	02268	CONGREGATION KAHAL SASR...		100.00		157,363.00
1/10/2010	02269	SYNAGOGUE OF CARRIAGE C...		100.00		157,463.00
1/19/2010	02270	CONG. CHESED YESHIVA		100.00		157,563.00
1/27/2010	02271	FIRST CONGREGATION ANSH...		1,000.00		158,563.00
2/1/2010	02272	YESHIVA MESVITA MKOR CHAIM		180.00		158,743.00
2/2/2010	02273	ZICHRON MORDECHAI		5,000.00		163,743.00
2/2/2010	02274	BETH MEDRASH GOVOAH		360.00		164,203.00
2/2/2010	2275	OHEL CHILDRENS HOUSE		180.00		164,383.00
2/2/2010	02276	EIN OD MILVADO				164,383.00

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09/08/10

Accrual Basis

M & E FOUNDATION
General Ledger
As of April 30, 2010

Date	Num	Name	Memo	Debit	Credit	Balance
2/2/2010	02277	THE JEWISH GUILD OF THE BL...		36.00		164,419.00
2/3/2010	02278	YESHIVAS MIR YERUSHALYIM		1,000.00		165,419.00
2/3/2010	02279	KHAL ZICHRON AVROHAM YA...		180.00		165,599.00
2/9/2010	02281	AGUDATH ISRAEL OF AMERICA		100.00		165,699.00
2/9/2010	02282	SATMAR BIKUR CHOLIM		100.00		165,799.00
2/11/2010	02283	BETH MEDRASH GOVOAH		100.00		165,899.00
2/11/2010	02284	CHUSH		18.00		165,917.00
2/11/2010	02285	KEREN YEHUDIS NOVOMINSK		18.00		165,935.00
2/12/2010	02286	GOMEL CHASODIM		36.00		165,971.00
2/15/2010	02287	TZEDUKAH V CHESED		54.00		166,025.00
2/15/2010	02288	TZEDUKAH V CHESED		18.00		166,043.00
2/16/2010	02290	CONGREGATION BAIS SHMUE...		1,000.00		167,043.00
2/17/2010	02289	T.M.S.		100.00		167,143.00
2/21/2010	02291	PARENTS CARING AND SHARI...		36.00		167,179.00
2/21/2010	02292	KHAL SHAREI ZION D'BOBOV		36.00		167,215.00
2/21/2010	02293	FRIENDS OF BRINKER YESHIV...		100.00		167,315.00
2/21/2010	02294	TIKVAH LAYELED		18.00		167,333.00
2/22/2010	02295	rabbi d'ton		100.00		167,433.00
2/22/2010	02296	KOLLEL TIFERES YAAKOV YO...		180.00		167,613.00
2/22/2010	02297	BAIS VAAD INC		18.00		167,631.00
2/22/2010	02298	BETH TOMCHE TORAH VEZAK...		18.00		167,649.00
2/22/2010	02299	ISRAEL CHILDRENS CANCER F...		18.00		167,667.00
2/22/2010	02300	UNITED TIBERIAS INSTITUTION		18.00		167,685.00
2/22/2010	02301	GREAT CHARITY OF JERUSAL...		18.00		167,703.00
2/22/2010	02302	VYOEL MOSHE		3,600.00		171,303.00
2/22/2010	02303	VYOEL MOSHE		3,600.00		174,903.00
2/22/2010	02304	NECHMAS TZION		500.00		175,403.00
2/23/2010	02305	NOSHIM RACHMONIOTH SOCI...		100.00		175,503.00
2/24/2010	02306	CHEVRA TZEDUKA V'CHESED		18.00		175,521.00
3/10/2010	02310	CONGREGATION BNEI YAKOV		500.00		176,021.00
3/10/2010	02309	MOSDOS SADAGORA		100.00		176,121.00
3/11/2010	02311	BETH MEDRASH GOVOAH		100.00		176,221.00
3/12/2010	02313	CONGREGATION KHAL YETEV ...		1,000.00		177,221.00
3/12/2010	02312	TZEDUKAH V CHESED		72.00		177,293.00
3/16/2010	02316	FIRST CONGREGATION ANSH...		100.00		177,393.00
3/19/2010	02317	BAIS JOEL OHEL FEIGE		100.00		177,493.00
3/21/2010	02318	CONGREGATION TOLDOS TZVI		100.00		177,593.00
3/21/2010	02319	RABBI MEIR BAAL HANES		18.00		177,611.00
3/21/2010	02320	RABBI WILLIGER		100.00		177,711.00
3/21/2010	02321	TELSH YESHIVA		100.00		177,811.00
3/22/2010	02322	BAIS MEDRASH TAHAROS		1,000.00		178,811.00
3/24/2010	02323	CONGREGATION BAIS SHMUE...		1,000.00		179,811.00
3/25/2010	02324	CONGREGATION KAHAL SASR...		1,800.00		181,611.00
3/25/2010	02325	CONGREGATION BNEI YAKOV		200.00		181,811.00
3/25/2010	02326	CONGREGATION YETEV LEV		180.00		181,991.00
3/26/2010	02327	CONGREGATION SAR SHALOM		100.00		182,091.00
4/9/2010	02328	TZEDUKAH V CHESED		18.00		182,109.00
4/9/2010	02329	MEMORIAL SLOAN KETERING ...		100.00		182,209.00
4/12/2010	02331	YESHIVA FARM SETTLEMENT I...		1,000.00		183,209.00

12:50 PM

08/08/10

Accrual Basis

M & E FOUNDATION
General Ledger
As of April 30, 2010

Date	Num	Name	Memo	Debit	Credit	Balance
4/12/2010	02332	KOLLEL KEHILATH YAKOV PUPA		100.00		183,309.00
4/15/2010	02333	AGUDATH ISRAEL OF AMERICA		1,000.00		184,309.00
4/15/2010	02334	OHEL CHILDRENS HOUSE		100.00		184,409.00
4/21/2010	02335	CONGREGATION AHAVAS CHE...		1,000.00		185,409.00
4/22/2010	02336	Jewish Center for Special Educati...		180.00		185,589.00
4/22/2010	02337	THE JEWISH CENTER FOR SP...		18.00		185,607.00
4/22/2010	02338	AMERICAN CHARITY YAD VAS...		18.00		185,625.00
4/26/2010	02339	UNITED TALMUDICLA ACADAMY		1,000.00		186,625.00
4/26/2010	02340	MIFAL EZRA ZICHRON YEHUDA		180.00		186,805.00
4/26/2010	02341	KOLLEL TIFERES YAAKOV YO..		360.00		187,165.00
4/27/2010	02342	YESHIVA BEER YITZCHOK		18.00		187,183.00
4/27/2010	02343	TZEDUKAH V CHESED		360.00		187,543.00
Total 5710 - DONATION				187,543.00	0.00	187,543.00
TOTAL				12,772,426.19	12,772,426.19	0.00

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only Part II and check this box ☒ **X**

Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

- If you are filing for an **Automatic 3-Month Extension**, complete only Part I (on page 1).

Part II		Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).	
Type or print File by the extended due date for filing your return. See instructions.	Name of exempt organization THE M&E FOUNDATION C/O MORIC BISTRICER		Employer identification number 11-2914881
	Number, street, and room or suite no. If a P.O. box, see instructions. 4611 12TH AVENUE		
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. BROOKLYN, NY 11219		

Enter the Return code for the return that this application is for (file a separate application for each return)

0 4

Application Is For	Return Code	Application Is For	Return Code
Form 990	01		
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	03	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

- The books are in the care of **4611 12TH AVENUE - BROOKLYN, NY 11219**
Telephone No. **718-438-2804** 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 is for.

- 4 I request an additional 3-month extension of time until **MARCH 15, 2011**.
- 5 For calendar year _____, or other tax year beginning **MAY 1, 2009**, and ending **APR 30, 2010**.
- 6 If the tax year entered in line 5 is for less than 12 months, check reason: ☐ Initial return ☐ Final return
☐ Change in accounting period
- 7 State in detail why you need the extension

UNABLE TO DETERMINE TAXABLE INCOME DUE TO MISSING TRANSACTIONS

8a 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.	8a	\$	0.
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	8b	\$	7,339.
c Balance due. Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	8c	\$	0.

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature _____ Title _____ Date _____

Form 8868 (Rev. 1-2011)