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

2010

Department of the Treasury
Internal Revenue Service

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

For calendar year 2010, or tax year beginning _____, **and ending** _____

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

Name of foundation E & R CHARITABLE TRUST		A Employer identification number 11-6589516
Number and street (or P O box number if mail is not delivered to street address) 1522 44 ST	Room/suite	B Telephone number 718-853-7473
City or town, state, and ZIP code BROOKLYN, NY 11219		C If exemption application is pending, check here <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		D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 30,606.	J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____	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"/>

Part I Analysis of Revenue and Expenses <small>(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a))</small>	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1 Contributions, gifts, grants, etc., received	20,000.		N/A	
2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch B				
3 Interest on savings and temporary cash investments				
4 Dividends and interest from securities				
5a Gross rents				
b Net rental income or (loss)				
6a Net gain or (loss) from sale of assets not on line 10				
b Gross sales price for all assets on line 6a				
7 Capital gain net income (from Part IV, line 2)		0.		
8 Net short-term capital gain				
9 Income modifications				
10a Gross sales less returns and allowances				
b Less Cost of goods sold				
c Gross profit or (loss)				
11 Other income				
12 Total. Add lines 1 through 11	20,000.	0.		
13 Compensation of officers, directors, trustees, etc	0.	0.		0.
14 Other employee salaries and wages				
15 Pension plans, employee benefits				
16a Legal fees				
b Accounting fees				
c Other professional fees				
17 Interest				
18 Taxes stmt 1	25.	0.		0.
19 Depreciation and depletion				
20 Occupancy				
21 Travel, conferences, and meetings				
22 Printing and publications				
23 Other expenses				
24 Total operating and administrative expenses. Add lines 13 through 23	25.	0.		0.
25 Contributions, gifts, grants paid	7,418.			7,418.
26 Total expenses and disbursements. Add lines 24 and 25	7,443.	0.		7,418.
27 Subtract line 26 from line 12:				
a Excess of revenue over expenses and disbursements	12,557.			
b Net investment income (if negative, enter -0-)		0.		
c Adjusted net income (if negative, enter -0-)			N/A	

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Part II Balance Sheets <small>Attached schedules and amounts in the description column should be for end-of-year amounts only</small>		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing	8,174.	20,606.	20,606.
	2 Savings and temporary cash investments			
	3 Accounts receivable ▶			
	Less: allowance for doubtful accounts ▶			
	4 Pledges receivable ▶			
	Less: allowance for doubtful accounts ▶			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons			
	7 Other notes and loans receivable ▶ 10,000.			
	Less: allowance for doubtful accounts ▶ 0.	10,000.	10,000.	10,000.
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments - U.S. and state government obligations			
	b Investments - corporate stock			
	c Investments - corporate bonds			
Liabilities	11 Investments - land, buildings, and equipment: basis ▶			
	Less accumulated depreciation ▶			
	12 Investments - mortgage loans			
	13 Investments - other			
	14 Land, buildings, and equipment: basis ▶			
	Less accumulated depreciation ▶			
	15 Other assets (describe ▶)			
	16 Total assets (to be completed by all filers)	18,174.	30,606.	30,606.
	17 Accounts payable and accrued expenses			
	18 Grants payable			
19 Deferred revenue				
20 Loans from officers, directors, trustees, and other disqualified persons				
21 Mortgages and other notes payable				
22 Other liabilities (describe ▶)				
23 Total liabilities (add lines 17 through 22)	0.	0.		
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ <input type="checkbox"/>			
	and complete lines 24 through 26 and lines 30 and 31.			
	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ <input checked="" type="checkbox"/>			
	and complete lines 27 through 31.			
27 Capital stock, trust principal, or current funds	18,174.	30,606.		
28 Paid-in or capital surplus, or land, bldg., and equipment fund	0.	0.		
29 Retained earnings, accumulated income, endowment, or other funds	0.	0.		
30 Total net assets or fund balances	18,174.	30,606.		
31 Total liabilities and net assets/fund balances	18,174.	30,606.		

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	18,174.
2 Enter amount from Part I, line 27a	2	12,557.
3 Other increases not included in line 2 (itemize) ▶	3	0.
4 Add lines 1, 2, and 3	4	30,731.
5 Decreases not included in line 2 (itemize) ▶ PRIOR YEAR ADJUSTMENT	5	125.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	30,606.

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	NONE		
c			
d			
e			

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

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

2	Capital gain net income or (net capital loss)	{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	2	
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). If (loss), enter -0- in Part I, line 8		{ }	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 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))
2009	14,167.	15,028.	.942707
2008	290,266.	19,246.	15.081887
2007	203,334.	16,133.	12.603608
2006	138,573.	12,100.	11.452314
2005	113,008.	11,644.	9.705256

2	Total of line 1, column (d)	2	49.785772
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	9.957154
4	Enter the net value of noncharitable-use assets for 2010 from Part X, line 5	4	26,562.
5	Multiply line 4 by line 3	5	264,482.
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	0.
7	Add lines 5 and 6	7	264,482.
8	Enter qualifying distributions from Part XII, line 4 If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions.	8	7,418.

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)		
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b	1	0.
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b).		
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	2	0.
3 Add lines 1 and 2	3	0.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4	0.
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	5	0.
6 Credits/Payments:		
a 2010 estimated tax payments and 2009 overpayment credited to 2010	6a	
b Exempt foreign organizations - tax withheld at source	6b	
c Tax paid with application for extension of time to file (Form 8868)	6c	
d Backup withholding erroneously withheld	6d	
7 Total credits and payments. Add lines 6a through 6d	7	0.
8 Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8	
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	0.
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 2011 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	11	

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
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. \$ 0. (2) On foundation managers. \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. \$ 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
4b If "Yes," has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XV.	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) <u>NY</u>		
8b 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 2010 or the taxable year beginning in 2010 (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

Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)			X
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?			X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ▶ <u>N/A</u>	X		
14	The books are in care of ▶ <u>E. BRUSTOWSKY</u> Telephone no. ▶ <u>718 253 4743</u> Located at ▶ <u>1522 44 ST, BROOKLYN, NY</u> ZIP+4 ▶ <u>11219</u>			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the year ▶ <u>15</u> <u>N/A</u>			
16	At any time during calendar year 2010, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See page 20 of the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country ▶		Yes	No X

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 22 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here <u>N/A</u> ▶ <input type="checkbox"/>		1b
c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2010?		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 2010, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2010? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," list the years ▶ _____, _____, _____		
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.) <u>N/A</u>		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 2010 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 2010.) <u>N/A</u>		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 2010?		4b

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**

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** Yes 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** Yes No **N/A**

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

1 List all officers, directors, trustees, foundation managers and their compensation.

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
EARL BRUSTOWSKY 1522 44 ST BROOKLYN NY, NY 11219	DIRECTOR 1.00	0.	0.	0.
ROBERTA BRUSTOWSKY 1522 44 ST BROOKLYN NY, NY 11219	DIRECTOR 0.00	0.	0.	0.
SARAH WOLF 1522 44 ST BROOKLYN NY, NY 11219	DIRECTOR 0.00	0.	0.	0.

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

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

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

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

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

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

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

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1 AID TO NEEDY	
	2,260.
2 EDUCATIONAL ASSISTANCE	
	5,158.
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.**

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	0.
b	Average of monthly cash balances	1b	16,966.
c	Fair market value of all other assets	1c	10,000.
d	Total (add lines 1a, b, and c)	1d	26,966.
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	26,966.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	404.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	26,562.
6	Minimum investment return. Enter 5% of line 5	6	1,328.

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	1,328.
2a	Tax on investment income for 2010 from Part VI, line 5	2a	
2b	Income tax for 2010. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	0.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	1,328.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	1,328.
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	1,328.

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	7,418.
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	7,418.
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	7,418.

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 2009	(c) 2009	(d) 2010
1 Distributable amount for 2010 from Part XI, line 7				1,328.
2 Undistributed income, if any, as of the end of 2010				
a Enter amount for 2009 only			0.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2010:				
a From 2005	112,426.			
b From 2006	137,968.			
c From 2007	202,527.			
d From 2008	289,304.			
e From 2009	13,416.			
f Total of lines 3a through e	755,641.			
4 Qualifying distributions for 2010 from Part XII, line 4: ▶ \$	7,418.			
a Applied to 2009, 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 2010 distributable amount				1,328.
e Remaining amount distributed out of corpus	6,090.			
5 Excess distributions carryover applied to 2010 (If an amount appears in column (d), the same amount must be shown in column (a).)	0.			0.
6 Enter the net total of each column as indicated below:	761,731.			
a Corpus Add lines 3f, 4c, and 4e Subtract line 5				
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 2009. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2010. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2011				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)	0.			
8 Excess distributions carryover from 2005 not applied on line 5 or line 7	112,426.			
9 Excess distributions carryover to 2011. Subtract lines 7 and 8 from line 6a	649,305.			
10 Analysis of line 9:				
a Excess from 2006	137,968.			
b Excess from 2007	202,527.			
c Excess from 2008	289,304.			
d Excess from 2009	13,416.			
e Excess from 2010	6,090.			

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

N/A

- 1 a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2010, enter the date of the ruling ▶
- b Check box to indicate whether the foundation is a private operating foundation described in section 4942(j)(3) or 4942(j)(5)

	Tax year	Prior 3 years			(e) Total
	(a) 2010	(b) 2009	(c) 2008	(d) 2007	
2 a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon:					
a "Assets" alternative test - enter:					
(1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test - enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					
c "Support" alternative test - enter:					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(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 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).)

EARL BRUSTOWSKY

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

None

- 2 **Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:**
- Check here if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. (see instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d.

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

See Statement 2

- 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 <i>Paid during the year</i> SEE SCHEDULE ATTACHED	NONE	501C3	AID TO INDIGENT FAMILIES AND EDUCATIONAL PROJECTS	7,418.
Total				7,418.
b <i>Approved for future payment</i> None				
Total				0.

▶ 3a

▶ 3b

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.

Table with 5 columns: (a) Business code, (b) Amount, (c) Exclusion code, (d) Amount, (e) Related or exempt function income. Rows include Program service revenue, Fees and contracts from government agencies, Membership dues and assessments, Interest on savings and temporary cash investments, Dividends and interest from securities, Net rental income from real estate, Net rental income from personal property, Other investment income, Gain or (loss) from sales of assets other than inventory, Net income or (loss) from special events, Gross profit or (loss) from sales of inventory, and Other revenue.

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

Table with 2 columns: 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).

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

Form 990-PF	Grant Application Submission Information Part XV, Lines 2a through 2d	Statement	2
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Name and Address of Person to Whom Applications Should be Submitted

E. BRUSTOWSKY
1522 44 ST
BROOKLYN NY, NY 11219

Telephone Number

718-853-4743

Form and Content of Applications

LETTER FORM

Any Submission Deadlines

NONE

Restrictions and Limitations on Awards

MAXIMUM OF \$25,000.

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Accrual Basis

E & R Charitable Trust
Profit & Loss Detail
 January through December 2010

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
Income								
Donations In								
Deposit	3/26/2010		Trust - Independence			Independence	5,000 00	5,000 00
Deposit	6/15/2010		T/U/A Earl L Brusto			Independence	15,000 00	20,000 00
Total Donations In							20,000 00	20,000 00
Total Income							20,000 00	20,000 00
Expense								
Contributions Out								
Check	1/6/2010	7010	Aneinu			Independence	10 00	10 00
Check	1/6/2010	7011	A C Fund			Independence	10 00	20 00
Check	1/11/2010	6978	Irgun Shivrei Torah			Independence	100 00	120 00
Check	1/11/2010	6979	Cong Kahal Yrei Ha			Independence	100 00	220 00
Check	1/20/2010	7017	Emergency Aid Fund			Independence	10 00	230 00
Check	1/20/2010	7018	Cong Yesod Hoem			Independence	10 00	240 00
Check	1/20/2010	7019	Cong. Chayei Olam			Independence	10 00	250 00
Check	1/21/2010	7020	yeshivas Toras Chaim			Independence	18 00	268 00
Check	1/21/2010	7021	Chevra Mezonos Ye			Independence	60 00	328 00
Check	1/21/2010	7022	Yeshiva Beth Moshe			Independence	36 00	364 00
Check	1/21/2010	7023	Chasdei Eliezer			Independence	10 00	374 00
Check	1/21/2010	7024	S G C F			Independence	10 00	384 00
Check	1/21/2010	7025	Shaarei Chesed			Independence	10 00	394 00
Check	1/22/2010	7012	keren Yesomim Fund			Independence	10 00	404 00
Check	1/22/2010	7014	keren Yesomim			Independence	10 00	414 00
Check	1/22/2010	7015	Mosdos Skver			Independence	36 00	450 00
Check	1/24/2010	6980	Tzedoko V'Chesed			Independence	18 00	468 00
Check	1/25/2010	7026	Mesivta Bais Shraga			Independence	100 00	568 00
Check	1/25/2010	7027	EY Fund			Independence	10 00	578 00
Check	1/27/2010	7013	Yad Tomech			Independence	10 00	588 00
Check	2/3/2010	7035	CN Fund			Independence	10 00	598 00
Check	2/3/2010	7036	Zichron Mayir			Independence	10 00	608 00
Check	2/3/2010	7037	Chaim Shel Tikva			Independence	10 00	618 00
Check	2/3/2010	7038	Orchos Chesed			Independence	10 00	628 00
Check	2/9/2010	7039	Darhei Chesed			Independence	10 00	638 00
Check	2/9/2010	7040	Mosdos B'yad Yemin			Independence	10 00	648 00
Check	2/9/2010	7041	Zichron Yeshaya Fund			Independence	10 00	658 00
Check	2/9/2010	7042	S G C F Hachzokas			Independence	10 00	668 00
Check	2/9/2010	7043	BETH MEDRASH G			Independence	36 00	704 00
Check	2/9/2010	7044	Satmar Bikur Cholim			Independence	36 00	740 00
Check	2/15/2010	7045	Child Life Society			Independence	10 00	750 00
Check	2/15/2010	7046	Nechomas Yisroel			Independence	10 00	760 00
Check	2/17/2010	7016	Gomlei Chesed			Independence	100 00	860 00
Check	2/17/2010	7028	Tzedoko V'Chesed			Independence	18 00	878 00
Check	2/17/2010	7029	Chasodim Tovim			Independence	10 00	888 00
Check	2/17/2010	7030	Hatzolas Nefashos			Independence	10 00	898 00
Check	2/18/2010	7032	Yeshiva Keser Torah			Independence	36 00	934 00
Check	2/23/2010	7031	Ezras Yisroel			Independence	36 00	970 00
Check	2/28/2010	7033	Yeshiva Gedola Mon			Independence	36 00	1,006 00
Check	2/28/2010	7034	The Cheder			Independence	100 00	1,106 00
Check	3/7/2010	7059	Yehuda V'Chana			Independence	36 00	1,142 00
Check	3/10/2010	7058	BETH MEDRASH G			Independence	36 00	1,178 00
Check	3/10/2010	7060	Cong Torah Temim'a			Independence	18 00	1,196 00
Check	3/10/2010	7061	Sh'or Yashuv Institute			Independence	10 00	1,206 00
Check	3/10/2010	7062	A Time			Independence	18 00	1,224 00
Check	3/10/2010	7063	S G C F Hachzokas			Independence	10 00	1,234 00
Check	3/22/2010	7071	Tashbar Mesivta Be			Independence	10 00	1,244 00
Check	3/22/2010	7072	Ahavas Chesed			Independence	10 00	1,254 00
Check	3/22/2010	7073	Mesivta Tiferes Yeru			Independence	10 00	1,264 00
Check	3/22/2010	7074	Cong Bais Aron			Independence	10 00	1,274 00
Check	3/22/2010	7075	Reb Reuven Feinst			Independence	10 00	1,284 00
Check	3/22/2010	7076	SINAI ACADAMY			Independence	36 00	1,320 00
Check	3/24/2010	7050	CYH Refuah fund			Independence	10 00	1,330 00
Check	3/24/2010	7051	Gemilas Chesed			Independence	10 00	1,340 00
Check	3/24/2010	7052	YUM			Independence	10 00	1,350 00
Check	3/24/2010	7053	Maos Chitim			Independence	10 00	1,360 00
Check	3/24/2010	7054	Chasdei Yoseph			Independence	10 00	1,370 00
Check	3/24/2010	7055	YESHIVA DARKEI			Independence	18 00	1,388 00
Check	3/24/2010	7056	Mesamchei Lev			Independence	10 00	1,398 00
Check	3/24/2010	7057	Yad Eliezer G P Fund			Independence	10 00	1,408 00
Check	3/25/2010	7047	Bikur Cholim			Independence	18 00	1,426 00
Check	3/25/2010	7048	Cong Yesod Hoem			Independence	10 00	1,436 00
Check	3/25/2010	7049	Telze Yeshiva			Independence	36 00	1,472 00
Check	3/25/2010	7064	Yad Moshe			Independence	10 00	1,482 00
Check	3/25/2010	7065	L'man Achai			Independence	10 00	1,492 00
Check	3/25/2010	7066	Kupas Boro Park			Independence	10 00	1,502 00
Check	3/25/2010	7067	BETH MEDRASH G			Independence	36 00	1,538 00



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Accrual Basis

E & R Charitable Trust

Profit & Loss Detail

January through December 2010

Type	Date	Num	Name	Memo	Cir	Split	Amount	Balance
Check	3/25/2010	7068	Kimcha D'Pischa Fu			Independence	36 00	1,574 00
Check	3/25/2010	7069	Chesed Fund			Independence	10 00	1,584 00
Check	3/25/2010	7070	Pesach Relief Fund			Independence	10 00	1,594 00
Check	3/25/2010	7077	Jewish Center for S			Independence	18 00	1,612 00
Check	3/25/2010	7078	Yad L'Achim			Independence	10 00	1,622 00
Check	3/25/2010	7079	Institutions of Ohev			Independence	18 00	1,640 00
Check	3/25/2010	7080	Yeshiva Nesivos Ch			Independence	10 00	1,650 00
Check	3/25/2010	7081	S G C F			Independence	10 00	1,660 00
Check	3/25/2010	7082	TORAS CHESED, inc			Independence	100 00	1,760 00
Check	4/14/2010	7089	Yeshiva of Brooklyn			Independence	10 00	1,770 00
Check	4/14/2010	7090	Bonei Olam			Independence	36 00	1,806 00
Check	4/21/2010	7091	EOM			Independence	150 00	1,956 00
Check	4/26/2010	7083	Cong Zichron Tzvi			Independence	1,000 00	2,956 00
Check	4/28/2010	7084	Beth Jaacob of Boro			Independence	36 00	2,992 00
Check	4/28/2010	7085	Vaad L'hatzolas Nid			Independence	36 00	3,028 00
Check	4/28/2010	7086	Bais Eliyahu			Independence	100 00	3,128 00
Check	4/28/2010	7087	Cong Ohr Moshe			Independence	10 00	3,138 00
Check	4/28/2010	7088	Zichron Moshe			Independence	10 00	3,143 00
Check	5/2/2010	7092	Yeshiva Derech Cha	Egert		Independence	325 00	3,473 00
Check	5/17/2010	7094	Ohel Simcha			Independence	100 00	3,573 00
Check	5/22/2010	7095	Pidyon Shvuim Fund			Independence	100 00	3,673 00
Check	5/23/2010	7096	Keren Yesomim O H			Independence	10 00	3,683 00
Check	6/6/2010	7097	Vaad Harabanim			Independence	10 00	3,693 00
Check	6/15/2010	7098	Chofetz Chaim Hent			Independence	36 00	3,729 00
Check	6/15/2010	7104	SINAI ACADAMY			Independence	100 00	3,829 00
Check	6/23/2010	7105	Camp Morris			Independence	36 00	3,865 00
Check	7/4/2010	7099	Bais Rivka Rochel			Independence	100 00	3,965 00
Check	8/10/2010	7100	S G C F			Independence	18 00	3,983 00
Check	8/10/2010	7101	Chasodim Tovim			Independence	10 00	3,993 00
Check	9/10/2010	7103	Zichron Aaron	Robes		Independence	700 00	4,693 00
Check	9/15/2010	7102	Zichron Aaron	Robes		Independence	800 00	5,493 00
Check	9/21/2010	7106	The Cheder			Independence	100 00	5,593 00
Check	10/25/2010	7107	Halacha L'Moishe			Independence	18 00	5,611 00
Check	10/28/2010	7108	S G C F Hachnosas			Independence	10 00	5,621 00
Check	10/28/2010	7109	Beth Jaacob of Boro			Independence	10 00	5,631 00
Check	11/3/2010	7110	Agudath Israel of A			Independence	54 00	5,685 00
Check	11/18/2010	7111	Mesivta Bais Shraga			Independence	18 00	5,703 00
Check	11/18/2010	7112	Peylim Lev Lachim			Independence	10 00	5,713 00
Check	11/18/2010	7113	Ozer Dalim			Independence	20 00	5,733 00
Check	11/18/2010	7114	Scranton Communit			Independence	100 00	5,833 00
Check	11/18/2010	7115	Swan Lake Synagog			Independence	50 00	5,883 00
Check	11/18/2010	7123	Yeshiva Torah Voda			Independence	10 00	5,893 00
Check	11/18/2010	7124	S G C F Hachzokas			Independence	10 00	5,903 00
Check	11/18/2010	7125	Kollel Ohel Ohr			Independence	36 00	5,939 00
Check	11/18/2010	7126	Chofetz Chaim Hent			Independence	18 00	5,957 00
Check	11/18/2010	7127	Chaim Berlin			Independence	100 00	6,057 00
Check	11/18/2010	7128	Y and Y Chanties			Independence	36 00	6,093 00
Check	11/19/2010	7116	Telshe Yeshiva			Independence	18 00	6,111 00
Check	11/19/2010	7117	S G C F Refuah Fund			Independence	10 00	6,121 00
Check	11/19/2010	7118	Yeshiva Derech Cha	Egert		Independence	36 00	6,157 00
Check	11/19/2010	7119	BETH MEDRASH G			Independence	36 00	6,193 00
Check	11/19/2010	7120	Keren Ezer			Independence	10 00	6,203 00
Check	11/19/2010	7121	Yeshiva and Mesivta			Independence	25 00	6,228 00
Check	11/19/2010	7122	Nachonias Yisroel			Independence	900 00	7,128 00
Check	12/5/2010	7129	Keren Yisroel			Independence	180 00	7,308 00
Check	12/15/2010	7130	Mayaney Hayeshua			Independence	100 00	7,408 00
Check	12/28/2010	7131	SGCE			Independence	10 00	7,418 00
Total Contributions Out							7,418 00	7,418 00

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