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Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

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

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

OMB No 1545-0052

2010

For calendar year 2010, or tax year beginning 01-01-2010 , and ending 12-31-2010

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
THE RICHARD W RUPP FOUNDATION

A Employer identification number
16-1551594

Number and street (or P O box number if mail is not delivered to street address) | Room/suite
1806 LIBERTY BUILDING

B Telephone number (see page 10 of the instructions)
(716) 852-6681

City or town, state, and ZIP code
BUFFALO, NY 14202

C If exemption application is pending, check here ▶ ☐

D 1. Foreign organizations, check here ▶ ☐

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

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

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

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

I Fair market value of all assets at end of year *(from Part II, col. (c), line 16)* ▶$ 9,495,257

J Accounting method ☑ Cash ☐ Accrual
☐ Other (specify) _
(Part I, column (d) must be on cash basis.)

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

			(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1	Contributions, gifts, grants, etc , received (attach schedule)				
	2	Check ▶ ☑ if the foundation is **not** required to attach Sch B				
	3	Interest on savings and temporary cash investments	179,049	179,049		
	4	Dividends and interest from securities	58,452	58,452		
	5a	Gross rents				
	b	Net rental income or (loss)				
	6a	Net gain or (loss) from sale of assets not on line 10	14,475			
	b	Gross sales price for all assets on line 6a 748,141				
	7	Capital gain net income (from Part IV, line 2)		14,475		
	8	Net short-term capital gain				
	9	Income modifications				
	10a	Gross sales less returns and allowances				
	b	Less Cost of goods sold				
	c	Gross profit or (loss) (attach schedule)				
	11	Other income (attach schedule)				
	12	**Total.** Add lines 1 through 11	251,976	251,976		
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc	90,000	56,250		33,750
	14	Other employee salaries and wages				
	15	Pension plans, employee benefits				
	16a	Legal fees (attach schedule)	16,653	14,988		1,665
	b	Accounting fees (attach schedule)	8,050	7,245		805
	c	Other professional fees (attach schedule)	150	150		
	17	Interest				
	18	Taxes (attach schedule) (see page 14 of the instructions)	3,808	3,808		
	19	Depreciation (attach schedule) and depletion				
	20	Occupancy				
	21	Travel, conferences, and meetings				
	22	Printing and publications				
	23	Other expenses (attach schedule)	1,803	1,285		518
	24	**Total operating and administrative expenses.** Add lines 13 through 23	120,464	83,726		36,738
	25	Contributions, gifts, grants paid	350,000			350,000
	26	**Total expenses and disbursements.** Add lines 24 and 25	470,464	83,726		386,738
	27	Subtract line 26 from line 12				
	a	**Excess of revenue over expenses and disbursements**	-218,488			
	b	**Net investment income** (if negative, enter -0-)		168,250		
	c	**Adjusted net income** (if negative, enter -0-)				

Part II **Balance Sheets** Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)

			Beginning of year (a) Book Value	End of year (b) Book Value	(c) Fair Market Value
Assets	1	Cash—non-interest-bearing			
	2	Savings and temporary cash investments	1,762,088	1,135,490	1,135,490
	3	Accounts receivable ▶ Less allowance for doubtful accounts ▶			
	4	Pledges receivable ▶ Less allowance for doubtful accounts ▶			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see page 15 of the instructions)			
	7	Other notes and loans receivable (attach schedule) ▶ Less allowance for doubtful accounts ▶			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10a	Investments—U S and state government obligations (attach schedule)	415,046		
	b	Investments—corporate stock (attach schedule)	17,063		
	c	Investments—corporate bonds (attach schedule)	2,578,863	2,737,567	2,737,567
	11	Investments—land, buildings, and equipment basis ▶ Less accumulated depreciation (attach schedule) ▶			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)	4,233,543	5,622,200	5,622,200
	14	Land, buildings, and equipment basis ▶ Less accumulated depreciation (attach schedule) ▶			
	15	Other assets (describe ▶)			
	16	**Total assets** (to be completed by all filers—see the instructions Also, see page 1, item I)	9,006,603	9,495,257	9,495,257
Liabilities	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶)			
	23	**Total liabilities** (add lines 17 through 22)		0	
Net Assets or Fund Balances		**Foundations that follow SFAS 117, check here ▶ ☑ and complete lines 24 through 26 and lines 30 and 31.**			
	24	Unrestricted	9,006,603	9,495,257	
	25	Temporarily restricted			
	26	Permanently restricted			
		Foundations that do not follow SFAS 117, check here ▶ ☐ and complete lines 27 through 31.			
	27	Capital stock, trust principal, or current funds			
	28	Paid-in or capital surplus, or land, bldg , and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds			
	30	**Total net assets or fund balances** (see page 17 of the instructions)	9,006,603	9,495,257	
	31	**Total liabilities and net assets/fund balances** (see page 17 of the instructions)	9,006,603	9,495,257	

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	9,006,603
2	Enter amount from Part I, line 27a	2	-218,488
3	Other increases not included in line 2 (itemize) ▶	3	707,142
4	Add lines 1, 2, and 3	4	9,495,257
5	Decreases not included in line 2 (itemize) ▶	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	9,495,257

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)
1 a	200000 FHLMC DEB, 6 875%	P	2000-11-09	2010-09-15
b	200000 US TREASURY NOTES	P	2005-11-17	2010-10-15
c	100000 CONOCO PHILLIPS	P	2007-06-14	2010-08-03
d	200000 GENERAL ELECTRIC, 7 375%	P	2000-11-13	2010-01-19
e	618 CIT GROUP, INC	P	2007-06-11	2010-12-29

	(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	200,000		201,453	-1,453
b	200,000		199,211	789
c	107,954		99,911	8,043
d	200,000		205,152	-5,152
e	27,803		27,939	-136

	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				-1,453
b				789
c				8,043
d				-5,152
e				-136

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	14,475
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see pages 13 and 17 of the instructions) If (loss), enter -0- in Part I, line 8	3	

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

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

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

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

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

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2009	377,802	8,284,167	0 045605
2008	660,015	10,896,782	0 060570
2007	642,797	12,818,607	0 050146
2006	609,856	12,056,213	0 050584
2005	538,590	11,680,900	0 046109

2	**Total** of line 1, column (d)	2	0 253014
3	Average distribution ratio for the 5-year base period—divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	0 050603
4	Enter the net value of noncharitable-use assets for 2010 from Part X, line 5	4	8,848,178
5	Multiply line 4 by line 3	5	447,744
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	1,683
7	Add lines 5 and 6	7	449,427
8	Enter qualifying distributions from Part XII, line 4	8	386,738

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

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

1a	Exempt operating foundations described in section 4940(d)(2), check here ▶ ☐ and enter "N/A" on line 1				
	Date of ruling or determination letter ____________ **(attach copy of letter if necessary–see instructions)**				
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ▶ ☐ and enter 1% of Part I, line 27b			1	3,365
c	All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)				
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)			2	
3	Add lines 1 and 2			3	3,365
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)			4	
5	**Tax based on investment income.** Subtract line 4 from line 3 If zero or less, enter -0-			5	3,365
6	Credits/Payments				
a	2010 estimated tax payments and 2009 overpayment credited to 2010	6a	3,831		
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	3,831
8	Enter any **penalty** for underpayment of estimated tax Check here ☐ if Form 2220 is attached			8	
9	**Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed** ▶			9	
10	**Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** ▶			10	466
11	Enter the amount of line 10 to be **Credited to 2011 estimated tax** ▶ 466		**Refunded** ▶	11	

Part VII-A **Statements Regarding Activities**

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

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

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

Website address ▶N/A

14 The books are in care of ▶ARCARA BORCZYNSKI LLP Telephone no ▶(716) 852-6681

Located at ▶1806 LIBERTY BLDG 424 MAIN ST BUFFALO NY ZIP+4 ▶14202

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 |

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?	16		

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 ▶

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

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

			Yes	No
1a	During the year did the foundation (either directly or indirectly)			
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ **Yes** ☑ **No**			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ **Yes** ☑ **No**			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ **Yes** ☑ **No**			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ **Yes** ☑ **No**			
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ **Yes** ☑ **No**			
	(6) Agree to pay money or property to a government official? (**Exception.** Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days). ☐ **Yes** ☑ **No**			
b	If any answer is "Yes" to 1a(1)–(6), did **any** of the acts fail to qualify under the exceptions described in Regulations section 53 4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)?	1b		
	Organizations relying on a current notice regarding disaster assistance check here. ▶ ☐			
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 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? ☐ **Yes** ☑ **No**			
	If "Yes," list the years ▶ 20____ , 20____ , 20____ , 20____			
b	Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer "No" and attach statement—see page 20 of the instructions).	2b		
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ▶ 20____ , 20____ , 20____ , 20____			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ **Yes** ☑ **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.).*	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
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		No

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

5a	During the year did the foundation pay or incur any amount to			
	(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☑ No			
	(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☑ No			
	(3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☑ No			
	(4) Provide a grant to an organization other than a charitable, etc , organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see page 22 of the instructions). ☐ Yes ☑ No			
	(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☑ No			
b	If any answer is "Yes" to 5a(1)–(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53 4945 or in a current notice regarding disaster assistance (see page 22 of the instructions)?	**5b**		
	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? ☐ Yes ☐ No			
	If "Yes," attach the statement required by Regulations section 53.4945–5(d).			
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☑ No			
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	**6b**		**No**
	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**		

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

1 List all officers, directors, trustees, foundation managers and their compensation (see page 22 of the instructions).

(a) Name and address	**(b)** Title, and average hours per week devoted to position	**(c)** Compensation **(If not paid, enter -0-)**	**(d)** Contributions to employee benefit plans and deferred compensation	**(e)** Expense account, other allowances
See Additional Data Table				

2 Compensation of five highest-paid employees (other than those included on line 1—see page 23 of the instructions). If none, enter "NONE."

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

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

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

3 Five highest-paid independent contractors for professional services (see page 23 of the instructions). If none, enter "NONE".

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

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

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc	Expenses
1	
2	
3	
4	

Part IX-B Summary of Program-Related Investments (see page 24 of the instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1 N/A	
2	
All other program-related investments See page 24 of the instructions	
3	

Total. Add lines 1 through 3. . . . . ▶

Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see page 24 of the instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes		
a	Average monthly fair market value of securities	1a	8,982,922
b	Average of monthly cash balances	1b	0
c	Fair market value of all other assets (see page 24 of the instructions)	1c	0
d	**Total** (add lines 1a, b, and c)	1d	8,982,922
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) 1e		
2	Acquisition indebtedness applicable to line 1 assets	2	
3	Subtract line 2 from line 1d	3	8,982,922
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see page 25 of the instructions)	4	134,744
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4	5	8,848,178
6	**Minimum investment return.** Enter 5% of line 5	6	442,409

Part XI Distributable Amount (see page 25 of the instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ▶ ☐ and do not complete this part.)

1	Minimum investment return from Part X, line 6			1	442,409
2a	Tax on investment income for 2010 from Part VI, line 5	2a	3,365		
b	Income tax for 2010 (This does not include the tax from Part VI)	2b			
c	Add lines 2a and 2b			2c	3,365
3	Distributable amount before adjustments Subtract line 2c from line 1			3	439,044
4	Recoveries of amounts treated as qualifying distributions			4	
5	Add lines 3 and 4			5	439,044
6	Deduction from distributable amount (see page 25 of the instructions)			6	
7	**Distributable amount** as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1			7	439,044

Part XII Qualifying Distributions (see page 25 of the instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc , purposes		
a	Expenses, contributions, gifts, etc —total from Part I, column (d), line 26	1a	386,738
b	Program-related investments—total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	**Qualifying distributions.** Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	386,738
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see page 26 of the instructions)	5	
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	386,738

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

Part XIII Undistributed Income (see page 26 of the instructions)

	(a) Corpus	(b) Years prior to 2009	(c) 2009	(d) 2010
1 Distributable amount for 2010 from Part XI, line 7				439,044
2 Undistributed income, if any, as of the end of 2010				
a Enter amount for 2009 only.			346,584	
b Total for prior years 20___ , 20___ , 20___				
3 Excess distributions carryover, if any, to 2010				
a From 2005.				
b From 2006.				
c From 2007.				
d From 2008.				
e From 2009.				
f **Total** of lines 3a through e.				
4 Qualifying distributions for 2010 from Part XII, line 4 ▶ $ 386,738				
a Applied to 2009, but not more than line 2a			346,584	
b Applied to undistributed income of prior years (Election required—see page 26 of the instructions)				
c Treated as distributions out of corpus (Election required—see page 26 of the instructions). . .				
d Applied to 2010 distributable amount.				40,154
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2010 *(If an amount appears in column (d), the same amount must be shown in column (a).)*				
6 **Enter the net total of each column as indicated below:**				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5				
b Prior years' undistributed income Subtract line 4b from line 2b				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed.				
d Subtract line 6c from line 6b Taxable amount—see page 27 of the instructions . . .				
e Undistributed income for 2009 Subtract line 4a from line 2a Taxable amount—see page 27 of the instructions				
f Undistributed income for 2010 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2011				398,890
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see page 27 of the instructions)				
8 Excess distributions carryover from 2005 not applied on line 5 or line 7 (see page 27 of the instructions)				
9 **Excess distributions carryover to 2011.** Subtract lines 7 and 8 from line 6a				
10 Analysis of line 9				
a Excess from 2006. . . .				
b Excess from 2007. . . .				
c Excess from 2008. . . .				
d Excess from 2009. . . .				
e Excess from 2010. . . .				

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

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2010, enter the date of the ruling. . . . . . . ▶

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

Part XV Supplementary Information (Complete this part only if the organization had $5,000 or more in assets at any time during the year—see page 27 of the instructions.)

1 Information Regarding Foundation Managers:

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

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

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

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

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

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

c Any submission deadlines

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

Part XV Supplementary Information (continued)

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
See Additional Data Table				
Total . . . . ▶ **3a**				350,000
b *Approved for future payment*				
Total . . . . ▶ **3b**				

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See page 28 of the instructions)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments. . . .					
3 Interest on savings and temporary cash investments			14	179,049	
4 Dividends and interest from securities. . . .			14	58,452	
5 Net rental income or (loss) from real estate					
a Debt-financed property.					
b Not debt-financed property.					
6 Net rental income or (loss) from personal property					
7 Other investment income.					
8 Gain or (loss) from sales of assets other than inventory			18	14,475	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory. .					
11 Other revenue a					
b					
c					
d					
e					
12 Subtotal Add columns (b), (d), and (e). .				251,976	

13 Total. Add line 12, columns (b), (d), and (e). **13** 251,976

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

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

Line No.	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes) (See page 28 of the instructions)

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

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

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

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

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

b If "Yes," complete the following schedule

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

Sign Here

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

****** | 2011-05-10 | ******

Signature of officer or trustee | Date | Title

Paid Preparer's Use Only

		Date	Check if self-employed ☐	PTIN
Preparer's Signature	DIANE FRONCKOWIAK	2011-05-09		
Firm's name	ARCARA & BORCZYNSKI		Firm's EIN	
Firm's address	424 MAIN ST RM 1806 BUFFALO, NY 14202		Phone no (716) 852-6681	

Additional Data

Software ID:
Software Version:
EIN: 16-1551594
Name: THE RICHARD W RUPP FOUNDATION

Form 990PF Part VIII Line 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
CHRISTINA D RUPP 424 MAIN ST 1806 LIBERTY BUILDING BUFFALO, NY 14202	DIRECTOR 10 00	30,000	0	0
SUSAN S RUPP 424 MAIN ST 1806 LIBERTY BUILDING BUFFALO, NY 14202	DIRECTOR 10 00	30,000	0	0
WILLIAM R RUPP 424 MAIN ST 1806 LIBERTY BUILDING BUFFALO, NY 14202	DIRECTOR 10 00	30,000	0	0
PETER J BREVORKA 424 MAIN ST 1806 LIBERTY BUILDING BUFFALO, NY 14202	DIRECTOR 5 00	0	0	0
CHESTER E BORCZYNSKI 424 MAIN ST 1806 LIBERTY BUILDING BUFFALO, NY 14202	DIRECTOR 2 00	0	0	0

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
WELLNESS INSTITUTE OF WNY 65 NIAGARA SQUARE-RM 607 BUFFALO, NY 14202	NONE	EXEMPT	GENERAL OPERATING SUPPORT	5,000
THIRD PRESBYTERIAN CHURCH 8403 MICHAEL ROAD RICHMOND, VA 23229	NONE	EXEMPT	CAPITAL CAMPAIGN	75,000
THIRD PRESBYTERIAN CHURCH 8403 MICHAEL ROAD RICHMOND, VA 23229	NONE	EXEMPT	GENERAL OPERATIONS	7,350
GENESEE LAND TRUST INC 300 EAST AVE-SUITE 200 ROCHESTER, NY 14607	NONE	EXEMPT	GENERAL OPERATIONS	5,000
BUFFALO NIAGARA RIVERKEEP 1250 NIAGARA STREET BUFFALO, NY 14202	NONE	EXEMPT	GENERAL OPERATIONS	5,000
PLUTA CANCER CENTER INC 125 RED CREEK DRIVE ROCHESTER, NY 14623	NONE	EXEMPT	GENERAL OPERATIONS	3,000
UNITED WAY OF ROCHESTER 75 COLLEGE AVE ROCHESTER, NY 14607	NONE	EXEMPT	GENERAL OPERATIONS	4,000
EASTMAN THEATER RENOVATIO 300 EAST RIVER ROAD ROCHESTER, NY 14627	NONE	EXEMPT	GENERAL OPERATIONS	5,000
PHILANTHROPIC CAPACITY BL 5435 BALBOA BLVD-SUITE 11 ENCINO, CA 91316	NONE	EXEMPT	GENERAL OPERATIONS	2,650
CARVING STUDIO SCULPTUR MARBLE ST-PO BOX 495 WEST RUTLAND, VT 05777	NONE	EXEMPT	PERU WORKSHOP	15,000
CREATIVE HEALING CONNECTI PO BOX 545 SARANAC LAKE, NY 12983	NONE	EXEMPT	FEMALE VETERANS RETREAT	3,000
WORLD MUSIC PRODUCTIONS 668 UNION STREET BROOKLYN, NY 11215	NONE	EXEMPT	GENERAL OPERATIONS	6,000
ROXBURY ARTS GROUP INC 53484 MAIN ST-PO BOX 93 ROXBURY, NY 12474	NONE	EXEMPT	MUSICAL PROGRAMMING	5,000
AMAZON WATCH ONE HALLDIE PLAZA-ST 402 SAN FRANCISCO, CA 94102	NONE	EXEMPT	DELEGATION SUPPORT	6,000
AMAZON WATCH ONE HALLDIE PLAZA-ST 402 SAN FRANCISCO, CA 94102	NONE	EXEMPT	COFAN CRAFTS COLLABORATIVE	2,000
Total . . . . ▶ **3a**				350,000

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
AMAZON WATCH ONE HALLDIE PLAZA-ST 402 SAN FRANCISCO, CA 94102	NONE	EXEMPT	GENERAL OPERATIONS	4,000
AMAZON WATCH ONE HALLDIE PLAZA-ST 402 SAN FRANCISCO, CA 94102	NONE	EXEMPT	HEALTH CLINIC	3,000
MADRE 121 WEST 27TH ST-RM 301 NEW YORK, NY 10001	NONE	EXEMPT	HEALTH & FAMILY PLANNING-CLEAN WATER	22,000
MAYAN EDUCATIONAL FDN ROUTE 106-BOX 38 SOUTH WOODSTOCK, VT 05071	NONE	EXEMPT	GENERAL OPERATIONS	10,000
COAL RIVER MOUNTAIN WATCH PO BOX 651 WHITESVILLE, WV 25209	NONE	EXEMPT	EDUCATION	4,000
HALLWALLS INC 341 DELAWARE AVE BUFFALO, NY 14202	NONE	EXEMPT	GENERAL OPERATIONS	22,000
BUFFALO RENAISSANCE FDN PO BOX 322 BUFFALO, NY 14205	NONE	EXEMPT	GENERAL OPERATIONS	7,500
ROAD LESS TRAVELED PROD 55 HARPER ROAD AMHERST, NY 14226	NONE	EXEMPT	GENERAL OPERATIONS	6,000
MERCY FLIGHT INC PO BOX 224 BUFFALO, NY 14225	NONE	EXEMPT	GENERAL OPERATIONS	2,000
HERITAGE FOUNDATION CENTE 101 OAK STREET BUFFALO, NY 14203	NONE	EXEMPT	GENERAL OPERATIONS	5,000
ELMWOOD-FRANKLIN SCHOOL 104 NEW AMSTERDAN AVE BUFFALO, NY 14216	NONE	EXEMPT	GENERAL OPERATIONS	5,000
BUFFALO OLMSTED PARKS 84 PARKSIDE AVE BUFFALO, NY 14214	NONE	EXEMPT	GENERAL OPERATIONS	30,000
GREEN OPTIONS BUFFALO 640 ELLICOTT STREET BUFFALO, NY 14203	NONE	EXEMPT	GENERAL OPERATIONS	5,000
PEOPLE UNITED FOR HOUSING 271 GRANT STREET BUFFALO, NY 14213	NONE	EXEMPT	HOME PURCHASES	10,000
PARTNERS FOR LIVABLE WNY 11 SUMMER STREET BUFFALO, NY 14209	NONE	EXEMPT	WATERFRONT PROJECT	5,000
Total . . . . ▶ **3a**				350,000

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
ELMWOOD-FRANKLIN SCHOOL 104 NEW AMSTERDAM AVE BUFFALO,NY 14216	NONE	EXEMPT	ROBINSON HOUSE	11,500
UNIVERSITY AT BUFFALO 3435 MAIN STREET BUFFALO,NY 14214	NONE	EXEMPT	ARTS IN HEALTH CARE INITIATIVE	5,000
CITY HONORS FOUNDATION 140 PEARL STREET BUFFALO,NY 14202	NONE	EXEMPT	RACING SHELL	15,000
GREENSBORO PUBLIC LIBRARY PO BOX 3178 GREENSBORO,NC 27402	NONE	EXEMPT	GENERAL OPERATIONS	2,000
HABITAT FOR HUMANITY 995 KENSINGTON AVE BUFFALO,NY 14215	NONE	EXEMPT	HOUSING CONSTRUCTION	14,000
IRISH CLASICAL THEATER CO 625 MAIN STREET BUFFALO,NY 14203	NONE	EXEMPT	GENERAL OPERATIONS	3,000
PARTNERS IN HEALTH 888 COMMONWEALTH AVE-3RD BOSTON,MA 02215	NONE	EXEMPT	HAITI EARTHQUAKE	10,000
Total . . . . ▶ **3a**				350,000

TY 2010 Accounting Fees Schedule

Name: THE RICHARD W RUPP FOUNDATION

EIN: 16-1551594

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING FEES	8,050	7,245		805

TY 2010 Compensation Explanation

Name: THE RICHARD W RUPP FOUNDATION

EIN: 16-1551594

Person Name	Explanation
CHRISTINA D RUPP	
SUSAN S RUPP	
WILLIAM R RUPP	
PETER J BREVORKA	
CHESTER E BORCZYNSKI	

TY 2010 Investments Corporate Bonds Schedule

Name: THE RICHARD W RUPP FOUNDATION

EIN: 16-1551594

Name of Bond	End of Year Book Value	End of Year Fair Market Value
200000 GENERAL ELECTRIC 7.375%, 1/19		
200000 SBC COMMUNICATIONS 6.250%, 03	202,234	202,234
100000 TARGET CORP 5.875% DUE 3/01/1	105,302	105,302
250000 CITIGROUP INC 4.7000% DUE 5/2	259,208	259,208
200000 JPMORGAN CHASE & CO 5.125% DU	212,814	212,814
200000 JPMORGAN CHASE & CO 4.500% DU	207,370	207,370
200000 SLM CORP 5.000% DUE 10/1/13	200,518	200,518
80000 SLM CORP 5.450% DUE 04/25/11	80,698	80,698
100000 INTL. LEASE FIN CORP 5.100%,	96,635	96,635
100000 BK OF AMERICA 5.35%-9/15/15	102,686	102,686
100000 CONOCOPHILLIPS 5.3%-4/15/12		
100000 DOW CHEMICAL 5.1%-12/15/16	101,181	101,181
100000 HARTFORD LIFE GL FD 5.2%-2/15	100,508	100,508
120000 HSBC 5.1%-11/15/11	122,419	122,419
100000 HSBC 4.7%-9/15/14	101,238	101,238
150000 MERRILL LYNCH 5.45%-7/15/14	157,701	157,701
100000 SUNTRUST BK CD-9/30/14	114,330	114,330
1207 BARCLAYS BK 10.97%-4/29/11	50,778	50,778
7187 CIT GP 7.0%-5/1/13	7,331	7,331
10780 CIT GP 7.0%-5/1/14	10,888	10,888
10780 CIT GP 7.0%-5/1/15	10,807	10,807
17968 CIT GP 7.0%-5/1/16	18,035	18,035
25155 CIT GP 7.0%-5/1/17	25,218	25,218
100000 WYETH 5.5%-3/15/13	109,338	109,338
11990 DEUTSCHE BK 10.5%-12/30/11	49,998	49,998
100000 SUNOCO 5.75%-1/15/17	104,421	104,421
2433 UBS AG PERF CURRENCY INDEX	23,357	23,357
10000 UBS AG ROS-CP-4/30/13	110,600	110,600
1104 UBS AG YON-CP-10/31/11	51,954	51,954

TY 2010 Investments Corporate Stock Schedule

Name: THE RICHARD W RUPP FOUNDATION

EIN: 16-1551594

Name of Stock	End of Year Book Value	End of Year Fair Market Value
618 CIT GROUP INC		

TY 2010 Investments - Other Schedule

Name: THE RICHARD W RUPP FOUNDATION

EIN: 16-1551594

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
5564 ISHARES TRUST RUSSELL 2000 VALU	FMV	395,545	395,545
8794 ISHARES TRUST RUSSELL MIDCAP VA	FMV	395,818	395,818
7864 ISHARES TRUST RUSSELL MIDCAP GR	FMV	445,181	445,181
14314.937 COLUMBIA ACORN FUND CLASS	FMV	418,569	418,569
14932.55. AMERICAN FUNDS EURO PACIFI	FMV	617,760	617,760
70891.193 AMERICAN FUNDS GROWTH FUND	FMV	2,157,928	2,157,928
12817.48 GOLDMAN SACHS SATELLITE STR	FMV	101,899	101,899
25999.44 AMERICAN CENTURY EQUITY INC	FMV	187,455	187,455
11426.2 FIRST EAGLE US VALUE FUND CL	FMV	186,591	186,591
4811.424 GATEWAY FD CL A	FMV	125,386	125,386
10000 HSBC INTL FD BASKET	FMV	109,400	109,400
950 ISHARES MSCI EAFE INDEX FD	FMV	55,309	55,309
1200 ISHARES MSCI EMERGING MKTS	FMV	57,170	57,170
5339.253 CALVERT GLOBAL ALT ENERGY	FMV	42,821	42,821
1530.774 CALVERT GLOBAL WATER CL A	FMV	25,656	25,656
4128.662 DREYFUS EMERG. ASIA FD CL A	FMV	53,053	53,053
2995.348 OPPENHEIMER DEVELOPING MKTS	FMV	109,240	109,240
2022.486 THORNBURG INTL VALUE FD A	FMV	56,690	56,690
5000 HSBC ISHARES MSCI EEM	FMV	51,250	51,250
600 ISHARES MSCI BRIC	FMV	29,479	29,479
5522 ISHARES TRUST RUSSSELL 2000 VAL	FMV		
8720 ISHARES TRUST RUSSELL MIDCAP V	FMV		
7832 ISHARES TRUST RUSSELL MIDCAP G	FMV		
13907.999 COLUMBIA ACORN FD CL A	FMV		
6572.382 GOLDMAN SACHS SATELLITE A	FMV		
11176.92 AMERICAN CENTURY EQ CL A	FMV		
4936.49 FIRST EAGLE US VAL FD CL A	FMV		
1922.3643 GATEWAY FD CL A	FMV		
450 ISHARES MSCI EAFE INDEX FD	FMV		
600 ISHARES MSCI EMERGING MKTS	FMV		

TY 2010 Legal Fees Schedule

Name: THE RICHARD W RUPP FOUNDATION

EIN: 16-1551594

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
LEGAL FEES	16,653			

TY 2010 Other Expenses Schedule

Name: THE RICHARD W RUPP FOUNDATION

EIN: 16-1551594

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
EXPENSES				
NYS FILING FEES	1,803	1,285		518

TY 2010 Other Increases Schedule

Name: THE RICHARD W RUPP FOUNDATION

EIN: 16-1551594

Description	Amount
UNREALIZED GAIN	707,142

TY 2010 Other Professional Fees Schedule

Name: THE RICHARD W RUPP FOUNDATION

EIN: 16-1551594

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
INVESTMENT FEES	150	150		

TY 2010 Taxes Schedule

Name: THE RICHARD W RUPP FOUNDATION

EIN: 16-1551594

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FEDERAL EXCISE TAX	3,808	3,808		