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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

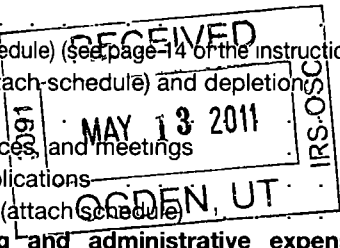
For calendar year 2010, or tax year beginning , 2010, and ending , 20

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

Name of foundation <b>CUMMING 2000 CHARITABLE TRUST</b>		A Employer identification number <b>16-651-3818</b>
Number and street (or P O box number if mail is not delivered to street address) <b>45 LOOKOUT VIEW ROAD</b>	Room/suite	B Telephone number (see page 10 of the instructions) <b>585 223-3506</b>
City or town, state, and ZIP code <b>FAIRPORT NY 14450</b>		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) <b>\$ 92,958</b>	J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____ (Part I, column (d) must be on cash basis)	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 (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)	8013			
	2 Check <input type="checkbox"/> if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	1	1		
	4 Dividends and interest from securities	1386	1386		
	5a Gross rents	0	0		
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	0			
	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) (attach schedule)	0				
11 Other income (attach schedule)	0	0			
12 Total. Add lines 1 through 11	9400	1387			
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc.	0	0		
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)				
	c Other professional fees (attach schedule)				
	17 Interest				
	18 Taxes (attach schedule) (see page 14 of the instructions)				
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)				
	24 Total operating and administrative expenses. Add lines 13 through 23	0	0		
	25 Contributions, gifts, grants paid	4600			4600
26 Total expenses and disbursements. Add lines 24 and 25	4600	0		4600	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	4800				
b Net investment income (if negative, enter -0-)		1387			
c Adjusted net income (if negative, enter -0-)					

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*[Handwritten signature]*

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)	Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash—non-interest-bearing . . . . .	0	0	0
	2	Savings and temporary cash investments . . . . .	16111	5864	5864
	3	Accounts receivable ▶ Less: allowance for doubtful accounts ▶	0	0	0
	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)	0	0	0
	b	Investments—corporate stock (attach schedule) . . . . .	60673	87094	87094
	c	Investments—corporate bonds (attach schedule) . . . . .	0	0	0
	11	Investments—land, buildings, and equipment: basis ▶ Less: accumulated depreciation (attach schedule) ▶	0	0	0
	12	Investments—mortgage loans . . . . .	}	}	}
	13	Investments—other (attach schedule) . . . . .	}	}	}
	14	Land, buildings, and equipment: basis ▶ Less: accumulated depreciation (attach schedule) ▶	}	}	}
15	Other assets (describe ▶ . . . . .)	0	0	0	
16	<b>Total assets</b> (to be completed by all filers—see the instructions. Also, see page 1, item I) . . . . .	76784	92958	92958	
Liabilities	17	Accounts payable and accrued expenses . . . . .	0	0	
	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	<b>Total liabilities</b> (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 type="checkbox"/> and complete lines 27 through 31.				
	27	Capital stock, trust principal, or current funds . . . . .	76784	92958	
	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	<b>Total net assets or fund balances</b> (see page 17 of the instructions) . . . . .	76784	92958		
31	<b>Total liabilities and net assets/fund balances</b> (see page 17 of the instructions) . . . . .				

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	76784
2	Enter amount from Part I, line 27a . . . . .	2	4800
3	Other increases not included in line 2 (itemize) ▶ . . . . .	3	13726
4	Add lines 1, 2, and 3 . . . . .	4	95310
5	Decreases not included in line 2 (itemize) ▶ . . . . .	5	2352
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30 . . . . .	6	92958

**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)
<b>1a</b>	100 SHARES EFA	P	01/23/06	06/01/10
<b>b</b>				
<b>c</b>				
<b>d</b>				
<b>e</b>				
(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)	
<b>a</b>	4800	6110	(1302)	
<b>b</b>				
<b>c</b>				
<b>d</b>				
<b>e</b>				
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69				(i) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) 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		
<b>a</b>				
<b>b</b>				
<b>c</b>				
<b>d</b>				
<b>e</b>				
<b>2</b>	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 }	<b>2</b>	(1302)	
<b>3</b>	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	<b>3</b>	0	

**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	5200	65777	.079
2008	4250	101999	.042
2007	5750	106916	.054
2006	4790	73676	.065
2005	4000	75282	.053
<b>2</b>	Total of line 1, column (d)	<b>2</b>	.293
<b>3</b>	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	<b>3</b>	.059
<b>4</b>	Enter the net value of noncharitable-use assets for 2010 from Part X, line 5	<b>4</b>	84979
<b>5</b>	Multiply line 4 by line 3	<b>5</b>	5014
<b>6</b>	Enter 1% of net investment income (1% of Part I, line 27b)	<b>6</b>	14
<b>7</b>	Add lines 5 and 6	<b>7</b>	5028
<b>8</b>	Enter qualifying distributions from Part XII, line 4 If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions on page 18.	<b>8</b>	4600

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

<b>1a</b>	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>b</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	<b>1</b>	28	
<b>c</b>	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b)			
<b>2</b>	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	<b>2</b>	0	
<b>3</b>	Add lines 1 and 2	<b>3</b>	28	
<b>4</b>	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	<b>4</b>	0	
<b>5</b>	<b>Tax based on investment income.</b> Subtract line 4 from line 3. If zero or less, enter -0-	<b>5</b>	28	
<b>6</b>	Credits/Payments.			
<b>a</b>	2010 estimated tax payments and 2009 overpayment credited to 2010	<b>6a</b>		
<b>b</b>	Exempt foreign organizations—tax withheld at source	<b>6b</b>		
<b>c</b>	Tax paid with application for extension of time to file (Form 8868)	<b>6c</b>		
<b>d</b>	Backup withholding erroneously withheld	<b>6d</b>		
<b>7</b>	Total credits and payments. Add lines 6a through 6d	<b>7</b>	0	
<b>8</b>	Enter any <b>penalty</b> for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	<b>8</b>	0	
<b>9</b>	<b>Tax due.</b> If the total of lines 5 and 8 is more than line 7, enter <b>amount owed</b>	<b>9</b>	28	
<b>10</b>	<b>Overpayment.</b> If line 7 is more than the total of lines 5 and 8, enter the <b>amount overpaid</b>	<b>10</b>		
<b>11</b>	Enter the amount of line 10 to be: <b>Credited to 2011 estimated tax</b> <input type="checkbox"/> <b>Refunded</b> <input type="checkbox"/>	<b>11</b>		

**Part VII-A Statements Regarding Activities**

	Yes	No
<b>1a</b> During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
<b>1b</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)? <i>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.</i>		X
<b>1c</b> Did the foundation file <b>Form 1120-POL</b> for this year?		X
<b>d</b> Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: <b>(1)</b> On the foundation. ▶ \$ _____ <b>(2)</b> On foundation managers. ▶ \$ _____		
<b>e</b> Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ \$ _____		
<b>2</b> Has the foundation engaged in any activities that have not previously been reported to the IRS? <i>If "Yes," attach a detailed description of the activities</i>		X
<b>3</b> 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? <i>If "Yes," attach a conformed copy of the changes</i>		X
<b>4a</b> Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
<b>4b</b> If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year?		
<b>5</b> Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If "Yes," attach the statement required by General Instruction T.</i>		X
<b>6</b> 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	
<b>7</b> Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col. (c), and Part XV</i>	X	
<b>8a</b> Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) ▶ <u>NY</u>		
<b>8b</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 <i>General Instruction G</i> ? <i>If "No," attach explanation</i>	X	
<b>9</b> 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)? <i>If "Yes," complete Part XIV</i>		X
<b>10</b> Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses</i>		X

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

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see page 20 of the instructions)	11		X
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ▶	13	X	
14	The books are in care of ▶ <u>DONALD J. CUMMING</u> Telephone no ▶ <u>585 223-3506</u> Located at ▶ <u>45 LOOKOUT VIEW ROAD FAIRPORT NY 14450</u> ZIP+4 ▶			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041—Check here. ▶ <input type="checkbox"/> 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? . . . . . 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 ▶	16	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? ( <b>Exception.</b> 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 <b>any</b> 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 . . . . . ▶ <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	X
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)).		
a	At the end of tax year 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 ▶ 20____, 20____, 20____, 20____		
b	Are there any years listed in 2a for which the foundation is <b>not</b> 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 <b>all</b> years listed, answer "No" and attach statement—see page 22 of the instructions.) . . . . .	2b	X
c	If the provisions of section 4942(a)(2) are being applied to <b>any</b> of the years listed in 2a, list the years here. ▶ 20____, 20____, 20____, 20____		
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	If "Yes," did it have excess business holdings in 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	X
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2010?	4b	X

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

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

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

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

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

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

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

**b** If any answer is "Yes" to 5a(1)–(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see page 22 of the instructions)? **5b**  Yes  No  
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**  Yes  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**  Yes  No

**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
DONALD J. CUMMING	TRUSTEE/1	0	0	0
JUDITH V. CUMMING	TRUSTEE/0	0	0	0
45 LOOKOUT VIEW ROAD FAIRPORT, NY 14450				

**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**  **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** (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		
<b>Total number of others receiving over \$50,000 for professional services</b>		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 Co-ordinated with and attended BISEN Fund events. Made contribution.	0
2 Co-ordinated with and attended HVGS foundation events. Made contribution.	0
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	NONE
2	
3 All other program-related investments See page 24 of the instructions	NONE
<b>Total.</b> Add lines 1 through 3	0

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

<b>1</b>	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
<b>a</b>	Average monthly fair market value of securities	<b>1a</b>	79138
<b>b</b>	Average of monthly cash balances	<b>1b</b>	7135
<b>c</b>	Fair market value of all other assets (see page 25 of the instructions)	<b>1c</b>	0
<b>d</b>	<b>Total</b> (add lines 1a, b, and c)	<b>1d</b>	86273
<b>e</b>	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	<b>1e</b>	0
<b>2</b>	Acquisition indebtedness applicable to line 1 assets	<b>2</b>	0
<b>3</b>	Subtract line 2 from line 1d	<b>3</b>	86273
<b>4</b>	Cash deemed held for charitable activities. Enter 1 1/2 % of line 3 (for greater amount, see page 25 of the instructions)	<b>4</b>	1294
<b>5</b>	<b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3. Enter here and on Part V, line 4	<b>5</b>	84979
<b>6</b>	<b>Minimum investment return.</b> Enter 5% of line 5	<b>6</b>	4249

**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)

<b>1</b>	Minimum investment return from Part X, line 6	<b>1</b>	4249
<b>2a</b>	Tax on investment income for 2010 from Part VI, line 5	<b>2a</b>	28
<b>b</b>	Income tax for 2010 (This does not include the tax from Part VI.)	<b>2b</b>	0
<b>c</b>	Add lines 2a and 2b	<b>2c</b>	28
<b>3</b>	Distributable amount before adjustments Subtract line 2c from line 1	<b>3</b>	4221
<b>4</b>	Recoveries of amounts treated as qualifying distributions	<b>4</b>	0
<b>5</b>	Add lines 3 and 4	<b>5</b>	4221
<b>6</b>	Deduction from distributable amount (see page 25 of the instructions)	<b>6</b>	0
<b>7</b>	<b>Distributable amount</b> as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1	<b>7</b>	4221

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

<b>1</b>	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
<b>a</b>	Expenses, contributions, gifts, etc.—total from Part I, column (d), line 26	<b>1a</b>	4600
<b>b</b>	Program-related investments—total from Part IX-B	<b>1b</b>	0
<b>2</b>	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	<b>2</b>	0
<b>3</b>	Amounts set aside for specific charitable projects that satisfy the:		
<b>a</b>	Suitability test (prior IRS approval required)	<b>3a</b>	0
<b>b</b>	Cash distribution test (attach the required schedule)	<b>3b</b>	0
<b>4</b>	<b>Qualifying distributions.</b> Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	<b>4</b>	4600
<b>5</b>	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)	<b>5</b>	0
<b>6</b>	<b>Adjusted qualifying distributions.</b> Subtract line 5 from line 4	<b>6</b>	4600

**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				4221
2 Undistributed income, if any, as of the end of 2010:				
a Enter amount for 2009 only			0	
b Total for prior years: 20__,20__,20__		0		
3 Excess distributions carryover, if any, to 2010:				
a From 2005				
b From 2006				
c From 2007				
d From 2008				
e From 2009				4214
f <b>Total</b> of lines 3a through e	4214			
4 Qualifying distributions for 2010 from Part XII, line 4. ▶ \$				
a Applied to 2009, but not more than line 2a			0	
b Applied to undistributed income of prior years (Election required—see page 26 of the instructions)		0		
c Treated as distributions out of corpus (Election required—see page 26 of the instructions)	0			
d Applied to 2010 distributable amount				7
e Remaining amount distributed out of corpus	4593			
5 Excess distributions carryover applied to 2010 (If an amount appears in column (d), the same amount must be shown in column (a).)	4214			4214
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	4593			
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 page 27 of the instructions		0		
e Undistributed income for 2009 Subtract line 4a from line 2a. Taxable amount—see page 27 of the instructions			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) (see page 27 of the instructions)	0			
8 Excess distributions carryover from 2005 not applied on line 5 or line 7 (see page 27 of the instructions)	0			
9 Excess distributions carryover to 2011. Subtract lines 7 and 8 from line 6a	4593			
10 Analysis of line 9:				
a Excess from 2006				0
b Excess from 2007				0
c Excess from 2008				0
d Excess from 2009				0
e Excess from 2010				4593

**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 foundation is a private operating foundation described in section  4942(j)(3) or  4942(j)(5)

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

**Part XV Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year—see page 28 of the instructions.)**

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

DONALD J. AND JUDITH V. CUMMING, TRUSTEES

**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 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:

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

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- c** Any submission deadlines.

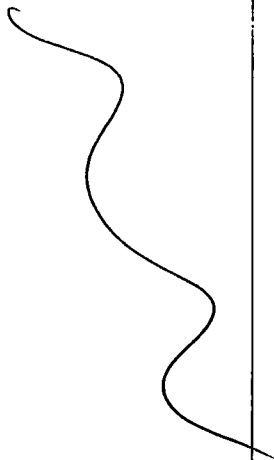
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- d** Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:

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**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
<p>a Paid during the year</p> <p>BISON SCHOLARSHIP FUND P.O. BOX 1134 BUFFALO, NY 14205</p>	-	501 C 3	PRIVATE SCHOOL SCHOLARSHIPS FOR POOR CHILDREN.	\$ 3,600
<p>HELP US GIVE SMILES (HUGS) FOUNDATION 973 EAST AVENUE ROCHESTER, NY 14607</p>	-	501 C 3	SUPPORT MEDICAL MISSIONS TO TREAT CHILDREN'S FACIAL DEFORMITIES.	\$ 1,000
<p><b>Total</b></p>				▶ 3a \$ 4600
<p>b Approved for future payment</p> 				
<p><b>Total</b></p>				▶ 3b 0





CUMMING 2000 CHARITABLE TRUST - EIN 16-6513818 - FISCAL YEAR 2010  
 (NYS EPTL # 06-90-73)

SUPPORTING DATA TO FORM 990 PF

<u>Part I</u>	<u>Line 1 - Donations</u>	Amount	Date	Donor share basis
Cash	Donor --- NONE ---			
Securities	Donald J Cumming	Valued @ \$8,013.00	1/15/10	
	<b>Total Donations</b>	<b>\$8,013.00</b>		

Line 4 - Dividend Income

Dividend income shown is the sum of lines 1a, 2a and 3 of the 1099-DIV.  
 All asset prices and cash balances are taken from Fidelity month- and year-end account statements.  
 This presents some problems for a cash basis reconciliation, which will be noted as adjustments in part III.

Line 17 - Taxes

\$28 2010 U S tax paid with trustee DJC's personal funds \$0.00

Part II

Line 10b - Investments - Corporate stock

Security	Value @ Y/E	Security	Value @ Y/E	Security	Value @ Y/E
50 AAPL	\$16,128.00	400 CSCO	\$8,092.00	200 IGN	\$6,702.00
400 GE	\$7,316.00	100 EEM	\$4,764.00	200 VTI	\$12,986.00
400 INTC	\$8,412.00	100 EWZ	\$7,740.00	107 SPG	\$10,645.00
		100 FXI	\$4,309.00		

**Total Investments - Corporate Stock**

**\$87,094.00**

CUMMING 2000 CHARITABLE TRUST - EIN 16-6513818 - FISCAL YEAR 2010

(NYS EPTL # 06-90-73)

Part III

Lines 3&5 - Increases/Decreases in net assets

Asset	Beginning value @ Start of year, or	Donation/purchase	Value @ Y/E or sale	Net change
INTC (400)	\$8,160 00		\$8,412 00	\$252 00
AAPL (50)	\$10,537 00		\$16,128 00	\$5,591 00
EEM (100)	\$4,150 00		\$4,764 00	\$614 00
VTI (200)	\$11,274 00		\$12,986 00	\$1,712 00
FXI (100)		\$3,954 00	\$4,309 00	\$355 00
IGN (200)	\$5,396 00		\$6,702 00	\$1,306 00
GE (400)	\$6,052 00		\$7,316 00	\$1,264 00
SPG (107)		\$8,013 00	\$10,645 00	\$2,632 00

Line 3 - Total increases in assets

**\$13,726.00**

Decreases

@ market value

CSCO (400)	\$9,576 00		\$8,092 00	(\$1,484 00)
EFA (100 sold)	\$5,528 00		\$4,808 00	(\$720 00)
EWZ (100)		\$7,824 00	\$7,740 00	(\$84 00)

cash basis debits

line 1 of 1099-DIV includes payments of approximately \$24 which were made by ETF's, and credited in January after December cash-basis statements were printed  
line 6 of 1099-DIV shows foreign taxes included in line 1a earnings, which were incurred by ETF's and paid out of Fidelity account

(\$24 00)  
(\$40 00)

Line 5 - Total decreases in assets

**(\$2,352.00)**

Part VII-A

Line 10 - Substantial Contributors

Donald J Cumming, Trustee 45 Lookout View Road, Fairport NY, 14450

END OF SUPPORTING DATA

**CUMMING 2000 CHARITABLE TRUST**

FISCAL YEAR 2010

EIN: 16-6513818

NYS EPTL # 06-90-73

FORM 990PF - AVERAGE ANNUAL INVESTED ASSETS CALCULATION

Month-End	Cash on hand	Securities, showing number of shares and price at month-end													
		AAPL price	CSCO price	GE price	INTC price	EWZ price	FXI price	EEM price	EFA price						
Dec	\$16,110.58	50	\$210.73	400	\$23.94	400	\$15.13	400	\$20.40			100	\$41.50	100	\$55.28
Jan	\$7,327.81	50	\$192.06	400	\$22.47	400	\$16.08	400	\$19.40	100	\$64.69			100	\$38.28
Feb	\$3,437.30	50	\$204.62	400	\$24.33	400	\$16.06	400	\$20.53	100	\$68.37	100	\$39.59	100	\$38.96
Mar	\$3,547.60	50	\$235.00	400	\$26.03	400	\$18.20	400	\$22.29	100	\$73.64	100	\$42.10	100	\$42.12
Apr.	\$3,587.66	50	\$261.09	400	\$26.93	400	\$18.86	400	\$22.84	100	\$72.26	100	\$40.84	100	\$42.05
May	\$3,651.99	50	\$256.88	400	\$23.16	400	\$16.35	400	\$21.42	100	\$63.52	100	\$39.38	100	\$38.10
June	\$8,676.71	50	\$251.53	400	\$21.31	400	\$14.42	400	\$19.45	100	\$61.83	100	\$39.13	100	\$37.32
July	\$8,717.42	50	\$257.25	400	\$23.07	400	\$16.12	400	\$20.60	100	\$70.38	100	\$41.24	100	\$41.40
Aug	\$8,782.39	50	\$243.10	400	\$19.99	400	\$14.48	400	\$17.67	100	\$67.75	100	\$39.29	100	\$40.06
Sep	\$8,905.23	50	\$283.75	400	\$21.90	400	\$16.25	400	\$19.20	100	\$76.95	100	\$42.82	100	\$44.77
Oct	\$8,953.64	50	\$300.98	400	\$22.86	400	\$16.02	400	\$20.05	100	\$77.04	100	\$44.97	100	\$46.12
Nov	\$9,039.49	50	\$311.15	400	\$19.16	400	\$15.83	400	\$21.16	100	\$74.85	100	\$43.34	100	\$44.78
Dec	\$5,863.80	50	\$322.56	400	\$20.23	400	\$18.29	400	\$21.03	100	\$77.40	100	\$43.09	100	\$47.64

- 1 All values are taken from Fidelity month-end brokerage statements
- 2 Each security's average monthly value is the average number of shares over the month times the average price
- 3 Average shares and average price are calculated as (current month-end value + previous month-end value)/2
- 4 The monthly average values for each security are totalled to the right on page 2
- 5 The average annual securities value (below, page 2) is the grand average of the 12 monthly averages
- 6 Average annual cash (below, page 2) is the grand average of 12 monthly averages of actual cash on hand (above, to the left)
- 7 Average assets is the sum of 5 and 6

**AVERAGE ANNUAL SECURITIES VALUE** (shown on following page)

**AVERAGE ANNUAL CASH VALUE** "

**AVERAGE ANNUAL INVESTED ASSETS** "

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**CUMMING 2000 CHARITABLE TRUST**

FISCAL YEAR 2010

EIN: 16-6513818

NYS EPTL # 06-90-73

**FORM 990PF - AVERAGE ANNUAL INVESTED ASSETS CALCULATION**

@ Month- End	securities, shares, and prices			SPG	price	Total monthly average securities value
	IGN	VTI	price			
Dec	200	\$26 98	200	\$56 37		
Jan	200	\$25 22	200	\$54 36	107	\$72 00
Feb	200	\$26 66	200	\$56 23	107	\$78 29
Mar	200	\$28 69	200	\$59 59	107	\$83 90
Apr	200	\$29 98	200	\$60 89	107	\$89 02
May	200	\$27 24	200	\$56 09	107	\$85 03
June	200	\$24 62	200	\$52 56	107	\$80 75
July	200	\$27 42	200	\$56 25	107	\$89 22
Aug	200	\$25 71	200	\$53 60	107	\$90 45
Sep	200	\$29 67	200	\$58 37	107	\$92 74
Oct	200	\$30 87	200	\$60 72	107	\$96 02
Nov	200	\$31 19	200	\$61 03	107	\$98 50
Dec	200	\$33 51	200	\$64 93	107	\$99 49

**AVERAGE ANNUAL SECURITIES VALUE** \$79,137.83  
**AVERAGE ANNUAL CASH VALUE** \$7,134.54

**AVERAGE ANNUAL INVESTED ASSETS** \$86,272.37