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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

G Check all that apply

 Initial return Initial Return of a former public charity Final return Amended return Address change Name changeRODSTEIN FOUNDATION
15695 BOEING COURT
WELLINGTON, FL 33414-8359H Check type of organization Section 501(c)(3) exempt private foundation
 Section 4947(a)(1) nonexempt charitable trust Other taxable private foundationI Fair market value of all assets at end of year (from Part II, column (c), line 16) **► \$ 209,291.** J Accounting method Cash Accrual
 Other (specify) **(Part I, column (d) must be on cash basis)**

Part II 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 the instructions))

A	Employer identification number 23-6697762
B	Telephone number (see the instructions) 561-948-1262
C	If exemption application is pending, check here ► <input type="checkbox"/>
D	1 Foreign organizations, check here ► <input type="checkbox"/> 2 Foreign organizations meeting the 85% test, check here and attach computation ► <input type="checkbox"/>
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"/>

		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
R E V E N U E	1 Contributions, gifts, grants, etc, received (att sch)				
	2 Ck ► <input checked="" type="checkbox"/> if the foundn is not req to att Sch B				
	3 Interest on savings and temporary cash investments				N/A
	4 Dividends and interest from securities	4,948.	4,948.		
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain/(loss) from sale of assets not on line 10	783.			
	b Gross sales price for all assets on line 6a	15,500.			
	7 Capital gain net income (from Part IV, line 2)		783.		
	8 Net short-term capital gain				
	9 Income modifications				
A D M I N I S T R A T I V E O P E R A T I N G A N D E X P E N S E S	10a Gross sales less returns and allowances				
	b Less Cost of goods sold				
	c Gross profit/(loss) (att sch)				
	11 Other income (attach schedule)				
	12 Total. Add lines 1 through 11	5,731.	5,731.		
	13 Compensation of officers, directors, trustees, etc	0.			
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach sch) SEE ST 1	1,040.	936.		104.
	c Other prof fees (attach sch)				
	17 Interest SEE STM 2		24.		
	18 Taxes (attach schedule) SEE INSTR				
	19 Depreciation (attach sch) and depletion				
	20 Occupancy	RECEIVED			
	21 Travel, conferences and meetings	OSO			
	22 Printing and publications	OSO			
	23 Other expenses (attach schedule)	MAY 09 2011 IRSO			
	24 Total operating and administrative expenses. Add lines 13 through 23.	UT 1,064.	936.		104.
	25 Contributions, gifts, grants paid PART XV	8,050.			8,050.
	26 Total expenses and disbursements. Add lines 24 and 25	9,114.	936.		8,154.
	27 Subtract line 26 from line 12: a Excess of revenue over expenses and disbursements	-3,383.			
	b Net investment income (if negative enter 0)		4,795.		
	c Adjusted net income (if negative enter 0)				

Part III 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
A S S E T S	1	Cash – non-interest-bearing		
	2	Savings and temporary cash investments	5,544.	11,928.
	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 the instructions)		
	7	Other notes and loans receivable (attach sch)		
		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)		
	b	Investments – corporate stock (attach schedule)		
	c	Investments – corporate bonds (attach schedule)		
	11	Investments – land, buildings, and equipment basis		
		Less accumulated depreciation (attach schedule)		
	12	Investments – mortgage loans		
	13	Investments – other (attach schedule)	STATEMENT 3	135,390.
	14	Land, buildings, and equipment basis		125,623.
		Less accumulated depreciation (attach schedule)		197,363.
	15	Other assets (describe)	
	16	Total assets (to be completed by all filers – see instructions Also, see page 1, item I)		140,934.
				137,551.
				209,291.
L I A B I L I T I E S	17	Accounts payable and accrued expenses		
	18	Grants payable		
	19	Deferred revenue		
	20	Loans from officers, directors, trustees, & other disqualified persons		
	21	Mortgages and other notes payable (attach schedule)		
	22	Other liabilities (describe)	
	23	Total liabilities (add lines 17 through 22)		0.
		Foundations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31.	<input type="checkbox"/>	
	24	Unrestricted		
	25	Temporarily restricted		
A S S E T S / F U N D B A S E D A S S E T S / O T H E R R E S O U R C E S	26	Permanently restricted		
		Foundations that do not follow SFAS 117, check here and complete lines 27 through 31.	<input checked="" type="checkbox"/>	
	27	Capital stock, trust principal, or current funds		
	28	Paid-in or capital surplus, or land, building, and equipment fund		
	29	Retained earnings, accumulated income, endowment, or other funds		
	30	Total net assets or fund balances (see the instructions)		84,771.
	31	Total liabilities and net assets/fund balances (see the instructions)		56,163.
				140,934.
				137,551.
				140,934.
				137,551.

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	140,934.
2	Enter amount from Part I, line 27a	2	-3,383.
3	Other increases not included in line 2 (itemize)	3	
4	Add lines 1, 2, and 3	4	137,551.
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	137,551.

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 shares MLC Company)			(b) How acquired P — Purchase D — Donation	(c) Date acquired (month, day, year)	(d) Date sold (month, day, year)
1a 1460.886 VANGUARD TOTAL BOND MKT INDEX FUND			P	VARIOUS	12/22/10
b					
c					
d					
e					
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)		
a 15,500.		14,717.	783.		
b					
c					
d					
e					
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69				(I) Gains (Column (h) gain minus column (k), but not less than -0-) or Losses (from column (h))	
(i) Fair Market Value as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of column (i) over column (j), if any			
a					783.
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	783.	
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 the instructions) If (loss), enter -0- in Part I, line 8]		3	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

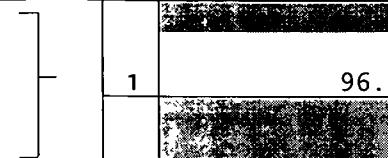
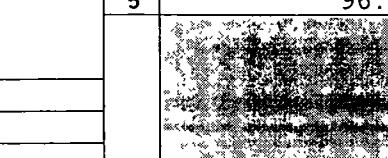
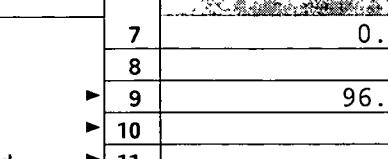
If 'Yes,' the foundation does not qualify under section 4940(e). Do not complete this part

1 Enter the appropriate amount in each column for each year, see 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 (column (b) divided by column (c))
2009	13,896.	163,755.	0.084858
2008	1,411.	201,083.	0.007017
2007	12,705.	229,514.	0.055356
2006	12,595.	202,934.	0.062065
2005	11,545.	175,447.	0.065803
2 Total of line 1, column (d)			2 0.275099
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 0.055020
4 Enter the net value of noncharitable-use assets for 2010 from Part X, line 5			4 190,676.
5 Multiply line 4 by line 3			5 10,491.
6 Enter 1% of net investment income (1% of Part I, line 27b)			6 48.
7 Add lines 5 and 6			7 10,539.
8 Enter qualifying distributions from Part XII, line 4			8 8,154.

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

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

1 a Exempt operating foundations described in section 4940(d)(2), check here ► <input type="checkbox"/> and enter 'N/A' on line 1.		1	96.		
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ► <input type="checkbox"/> and enter 1% of Part I, line 27b		2	0.		
c All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, column (b)		3	96.		
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		4	0.		
3 Add lines 1 and 2		5	96.		
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)					
5 Tax based on investment income. Subtract line 4 from line 3 If zero or less, enter -0-					
6 Credits/Payments					
a 2010 estimated tax pmts 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	96.			
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 ►	Refunded	► 11			

Part VII-A Statements Regarding Activities

1 a 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?

	Yes	No
1a	X	

1b	X
----	---

1c	X
----	---

2	X
---	---

3	X
---	---

4a	X
----	---

4b	N/A
----	-----

5	X
---	---

6	X
---	---

7	X
---	---

8b	X
----	---

9	X
---	---

10	X
----	---

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

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

4 a Did the foundation have unrelated business gross income of \$1,000 or more during the year?
 b If 'Yes,' has it filed a tax return on **Form 990-T** for this year?
 5 Was there a liquidation, termination, dissolution, or substantial contraction during the year?
 If 'Yes,' attach the statement required by *General Instruction T*

6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either
 • By language in the governing instrument, or

• By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?
 7 Did the foundation have at least \$5,000 in assets at any time during the year? If 'Yes,' complete Part II, column (c), and Part XV

8 a Enter the states to which the foundation reports or with which it is registered (see the instructions) ► N/A

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

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

10 Did any persons become substantial contributors during the tax year? If 'Yes,' attach a schedule listing their names and addresses.

Part VII-A Statements Regarding Activities (Continued)

11		X
12		X
13	X	
14	Telephone no ► 561-483-6566 948-1262	ZIP + 4 ► 33414-8359
15	N/A	► 15 N/A
16	Yes X	No X
See the instructions for exceptions and filing requirements for Form TD F 90-221. 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.

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 the instructions)?

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?

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 the instructions)

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)

4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?

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?

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 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 instructions)?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?

If 'Yes,' attach the statement required by *Regulations section 53 4945-5(d)*N/A Yes No6a 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?

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?

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 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
MARC RODSTEIN 15695 BOEING COURT WELLINGTON, FL 33414-8359	TRUSTEE 0	0.	0.	0.

2 Compensation of five highest-paid employees (other than those included on line 1 – see 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 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.

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	ACTIVITIES CONSIST OF GRANT MAKING TO RECOGNIZED SECTION 501(C) (3) ORGANIZATIONS AS DETAILED IN PART XV OF THIS RETURN.	8,050.
2		
3		
4		

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

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

Amount

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

Total Add lines 1 through 3 0

Total. Add lines 1 through 3

0.

BAA

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
 - b Average of monthly cash balances
 - c Fair market value of all other assets (see instructions)
 - d Total** (add lines 1a, b, and c)
 - e Reduction claimed for blockage or other factors reported on lines 1a and 1c
(attach detailed explanation)
- 2 Acquisition indebtedness applicable to line 1 assets
- 3 Subtract line 2 from line 1d
- 4 Cash deemed held for charitable activities Enter 1-1/2% of line 3
(for greater amount, see instructions)
- 5 **Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4
- 6 **Minimum investment return.** Enter 5% of line 5

1a	189,789.
1b	3,791.
1c	
1d	193,580.
1e	0.
2	0.
3	193,580.
4	2,904.
5	190,676.
6	9,534.

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

1	9,534.
2a	96.
2b	
2c	96.
3	9,438.
4	
5	9,438.
6	
7	9,438.

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

1a	8,154.
1b	
2	
3a	
3b	
4	8,154.
5	
6	8,154.

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				9,438.
2 Undistributed income, if any, as of the end of 2010				0.
a Enter amount for 2009 only				0.
b Total for prior years 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2010.				
a From 2005 3,061.				
b From 2006 2,621.				
c From 2007 1,686.				
d From 2008				
e From 2009 5,756.				
f Total of lines 3a through e 13,124.				
4 Qualifying distributions for 2010 from Part XII, line 4 ► \$ 8,154.				0.
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				8,154.
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))				1,284.
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5				11,840.
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 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 instructions)				0.
8 Excess distributions carryover from 2005 not applied on line 5 or line 7 (see instructions)				1,777.
9 Excess distributions carryover to 2011. Subtract lines 7 and 8 from line 6a				10,063.
10 Analysis of line 9				
a Excess from 2006 2,621.				
b Excess from 2007 1,686.				
c Excess from 2008				
d Excess from 2009 5,756.				
e Excess from 2010				

BAA

Form 990-PF (2010)

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

N/A

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 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))

MARC RODSTEIN

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 4

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

SEE STATEMENT FOR LINE 2A

c Any submission deadlines

SEE STATEMENT FOR LINE 2A

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

SEE STATEMENT FOR LINE 2A

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
<i>a Paid during the year</i> SEE STATEMENT 5				
Total			► 3a	8,050.
<i>b Approved for future payment</i>				
Total			► 3b	

Part XVI-A Analysis of Income-Producing Activities

	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (see the instructions)
	(a) Business code	(b) Amount	(c) Exclu- sion 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					
4 Dividends and interest from securities				14	4,948.
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	783.
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)					5,731.
13 Total Add line 12, columns (b), (d), and (e)				13	5,731.

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

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

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

1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

a Transfers from the reporting foundation to a noncharitable exempt organization of

- (1) Cash
- (2) Other assets

- Other transactions
 - (1) Sales of assets to a noncharitable exempt organization
 - (2) Purchases of assets from a noncharitable exempt organization
 - (3) Rental of facilities, equipment, or other assets
 - (4) Reimbursement arrangements
 - (5) Loans or loan guarantees
 - (6) Performance of services or membership or fundraising solicitations

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

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

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

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

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527?

Yes No

b If 'Yes,' complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

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

Sign
Here

K. Marc Roden

5/2/11

TRUSTEE

Signature of officer or trustee		Date	Title	
Paid Preparer Use Only	Print/Type preparer's name		Preparer's signature	Date
	CHARLES WILENSKY, CPA		CHARLES WILENSKY, CPA	4-28-11
	Firm's name		Check if <input type="checkbox"/> if self-employed	
	► CLAIRMONT, PACIELLO & CO, P.C.		PTIN	
Firm's address		Firm's EIN ► 23-2324509		
► 250 TANGLEWOOD LANE		Phone no		
► KING OF PRUSSIA, PA 19406-2365		610-265-4122		

BAA

13

2010

FEDERAL STATEMENTS

PAGE 1

RODSTEIN FOUNDATION

23-6697762

STATEMENT 1
FORM 990-PF, PART I, LINE 16B
ACCOUNTING FEES

	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
CLAIRMONT, PACIELLO & CO., P.C.	\$ 1,040.	\$ 936.		\$ 104.
TOTAL	<u>\$ 1,040.</u>	<u>\$ 936.</u>		<u>\$ 104.</u>

STATEMENT 2
FORM 990-PF, PART I, LINE 18
TAXES

	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
2009 FEDERAL EXCISE TAX PAID IN 2010	\$ 24.			\$ 0.
TOTAL	<u>\$ 24.</u>	<u>\$ 0.</u>		<u>\$ 0.</u>

STATEMENT 3
FORM 990-PF, PART II, LINE 13
INVESTMENTS - OTHER

	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
<u>OTHER SECURITIES</u>			
HARBOR INTERNATIONAL FUND	COST	\$ 36,566.	\$ 62,783.
VANGUARD TOTAL BOND MARKET INDEX FUND	COST	\$ 14,797.	\$ 15,565.
VANGUARD ENERGY FUND	COST	\$ 14,290.	\$ 32,122.
VANGUARD EXTENDED MARKET INDEX FUND	COST	\$ 16,309.	\$ 23,409.
VANGUARD 500 INDEX FUND	COST	\$ 10,521.	\$ 21,339.
DREYFUS MID CAP INDEX FUND	COST	\$ 33,140.	\$ 42,145.
TOTAL		<u>\$ 125,623.</u>	<u>\$ 197,363.</u>

STATEMENT 4
FORM 990-PF, PART XV, LINE 2A-D
APPLICATION SUBMISSION INFORMATION

NAME OF GRANT PROGRAM: RODSTEIN FOUNDATION
 NAME: MARC RODSTEIN
 CARE OF:
 STREET ADDRESS: 15695 BOEING COURT
 CITY, STATE, ZIP CODE: WELLINGTON, FL 33414-8359
 TELEPHONE: (561) 403-6566 ~~948-1262~~
 FORM AND CONTENT: REQUESTS WITH A WRITTEN STATEMENT AS TO THE INTENDED USE
 OF THE GRANT, A WRITTEN STATEMENT AS TO THE DEDUCTIBILITY
 OF CONTRIBUTIONS TO THE REQUESTING ORGANIZATION AND THE
 EXEMPT STATUS OF THE REQUESTING ORGANIZATION.
 SUBMISSION DEADLINES: DECEMBER 1 ANNUALLY

2010

FEDERAL STATEMENTS

PAGE 2

RODSTEIN FOUNDATION

23-6697762

STATEMENT 4 (CONTINUED)
FORM 990-PF, PART XV, LINE 2A-D
APPLICATION SUBMISSION INFORMATION

RESTRICTIONS ON AWARDS: NONE

STATEMENT 5
FORM 990-PF, PART XV, LINE 3A
RECIPIENT PAID DURING THE YEAR

NAME AND ADDRESS	DONEE RELATIONSHIP	FOUND- ATION STATUS	PURPOSE OF GRANT	AMOUNT
WXEL-TV42 NATIONAL PUBLIC TELEVISION P.O. BOX 6607 WEST PALM BEACH, FL 33405	NONE	EXEMPT	CHARITABLE PURPOSES	\$ 50.
LAKES ENVIRONMENTAL ASSN. 230 MAIN STREET BRIDGTON, ME 04009	NONE	EXEMPT	CHARITABLE PURPOSES	250.
DEERTREES THEATRE FOUNDATION PO BOX 577 DEERTREES ROAD HARRISON, ME 04040	NONE	EXEMPT	CHARITABLE PURPOSES	450.
TRUSTEES OF UNIVERSITY OF PENNSYLVANIA 3451 WALNUT STREET PHILADELPHIA, PA 19104	NONE	EXEMPT	CHARITABLE PURPOSE	200.
AMERICANS UNITED FOR SEP OF CHURCH & ST 518 C STREET, NE WASHINGTON, DC 20002	NONE	EXEMPT	CHARITABLE PURPOSE	200.
BNAI BRITH INTERNATIONAL 2020 K STREET, NW, 7TH FLOOR WASHINGTON, DC 20006	NONE	EXEMPT	CHARITABLE PURPOSE	1,000.
LUV-A-PET FOUNDATION 1128 ROYAL PALM BOULEVARD, #203 ROYAL PALM BEACH , FL 33411	NONE	EXEMPT	CHARITABLE PURPOSE	200.
SEAPLANE PILOTS ASSOCIATION FOUNDATION 3859 LAIRD BOULEVARD LAKELAND, FL 33811	NONE	EXEMPT	CHARITABLE PURPOSE	500.

2010

FEDERAL STATEMENTS

PAGE 3

RODSTEIN FOUNDATION

23-6697762

STATEMENT 5 (CONTINUED)
FORM 990-PF, PART XV, LINE 3A
RECIPIENT PAID DURING THE YEAR

<u>NAME AND ADDRESS</u>	<u>DONEE RELATIONSHIP</u>	<u>FOUND- ATION STATUS</u>	<u>PURPOSE OF GRANT</u>	<u>AMOUNT</u>
CHESED FOUNDATION 9858 CLINT MOORE ROAD, C-111, #235 BOCA RATON, FL 33496	NONE	EXEMPT	CHARITABLE PURPOSE	\$ 50.
HOSPICE BY THE SEA INC 1531 W PALMETTO PARK ROAD BOCA RATON, FL 33486	NONE	EXEMPT	CHARITABLE PURPOSE	150.
JEWISH FEDERATION OF SOUTH PALM BEACH CO 9901 DONNA KLINE BOULEVARD BOCA RATON, FL 33428	NONE	EXEMPT	CHARITABLE PURPOSE	5,000.
TOTAL				\$ <u>8,050.</u>