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Form **990-PF**

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

OMB No 1545-0052

**2010**

Department of the Treasury  
Internal Revenue Service

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

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

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

Name of foundation

**RODEF CHESED CHARITABLE FOUNDATION**

Number and street (or P.O. box number if mail is not delivered to street address)

**259 ARDMORE AVENUE**

Room/suite

City or town, state, and ZIP code

**STATEN ISLAND NY 10314**

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) **\$ 81,489** J Accounting method: ☒ Cash ☐ Accrual  
☐ Other (specify) (Part I, column (d) must be on cash basis.)

A Employer identification number  
**38-3713507**

B Telephone number (see page 10 of the instructions)  
**718-698-9030**

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 ☐

**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)
1 Contributions, gifts, grants, etc., received (attach schedule)	48,300		
2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch. B			
3 Interest on savings and temporary cash investments	91	91	91
4 Dividends and interest from securities			
5a Gross rents			
b Net rental income or (loss)			
6a Net gain or (loss) from sale of assets not on line 10			
b Gross sales price for all assets on line 6a			
7 Capital gain net income (from Part IV, line 2)		0	
8 Net short-term capital gain			0
9 Income modifications			
10a Gross sales less returns & 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	48,391	91	91
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 schedule) STMT 1	500		500
c Other professional fees (attach schedule)			
17 Interest			
18 Taxes (attach schedule) (see page 14 of the instructions) STMT 2	11		11
19 Depreciation (attach schedule) and depletion			
20 Occupancy			
21 Travel, conferences, and meetings			
22 Printing and publications			
23 Other expenses (att sch) STMT 3	60		60
24 Total operating and administrative expenses. Add lines 13 through 23	571	0	571
25 Contributions, gifts, grants paid	37,905		37,905
26 Total expenses and disbursements. Add lines 24 and 25	38,476	0	38,476
27 Subtract line 26 from line 12:			
a Excess of revenue over expenses and disbursements	9,915		
b Net investment income (if negative, enter -0-)		91	
c Adjusted net income (if negative, enter -0-)			91

For Paperwork Reduction Act Notice, see page 30 of the instructions.

Form **990-PF** (2010)

*up*

SCANNED APR 07 2011

<b>Part II Balance Sheets</b>		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	
<b>Assets</b>	1	Cash—non-interest-bearing	71,574	81,489	81,489
	2	Savings and temporary cash investments			
	3	Accounts receivable ▶ Less: allowance for doubtful accounts ▶			
	4	Pledges receivable ▶ Less: allowance for doubtful accounts ▶			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see page 15 of the instructions)			
	7	Other notes and loans receivable (att. schedule) ▶ Less: allowance for doubtful accounts ▶			0
	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 sch.) ▶			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)			
	14	Land, buildings, and equipment basis ▶ Less: accumulated depreciation (attach sch.) ▶			
	15	Other assets (describe ▶)			
	16	<b>Total assets</b> (to be completed by all filers—see the instructions. Also, see page 1, item I)	71,574	81,489	81,489
<b>Liabilities</b>	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	<b>Total liabilities</b> (add lines 17 through 22)	0	0	
<b>Net Assets or Fund Balances</b>	<b>Foundations that follow SFAS 117, check here</b> ▶ <input checked="" type="checkbox"/> <b>and complete lines 24 through 26 and lines 30 and 31.</b>				
	24	Unrestricted	71,574	81,489	
	25	Temporarily restricted			
	26	Permanently restricted			
	<b>Foundations that do not follow SFAS 117, check here</b> ▶ <input type="checkbox"/> <b>and complete lines 27 through 31.</b>				
	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	<b>Total net assets or fund balances</b> (see page 17 of the instructions)	71,574	81,489	
	31	<b>Total liabilities and net assets/fund balances</b> (see page 17 of the instructions)	71,574	81,489	

**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	71,574
2	Enter amount from Part I, line 27a	2	9,915
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	81,489
5	Decreases not included in line 2 (itemize) ▶	5	
6	<b>Total net assets or fund balances at end of year</b> (line 4 minus line 5)—Part II, column (b), line 30	6	81,489

**Part IV Capital Gains and Losses for Tax on Investment Income**

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co.)		(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a	N/A			
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			
b			
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
a			
b			
c			
d			
e			

  

2 Capital gain net income or (net capital loss)	<div style="border-left: 1px solid black; border-right: 1px solid black; padding: 0 10px;">         If gain, also enter in Part I, line 7          If (loss), enter -0- in Part I, line 7       </div>	2	
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c) (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	44,881	72,121	0.622301
2008	34,757	65,330	0.532022
2007	27,037	47,919	0.564223
2006	24,859	34,534	0.719841
2005	40,674	24,430	1.664920

  

2 Total of line 1, column (d)	2	4.103307
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	0.820661
4 Enter the net value of noncharitable-use assets for 2010 from Part X, line 5	4	75,383
5 Multiply line 4 by line 3	5	61,864
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	1
7 Add lines 5 and 6	7	61,865
8 Enter qualifying distributions from Part XII, line 4 If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions on page 18.	8	38,476

**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>	<b>2</b>
<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>	<b>0</b>
<b>3</b>	Add lines 1 and 2	<b>3</b>	<b>2</b>
<b>4</b>	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	<b>4</b>	<b>0</b>
<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>	<b>2</b>
<b>6</b>	<b>Credits/Payments:</b>		
<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>	
<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>	
<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>	<b>2</b>
<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>b</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)? If the answer is "Yes" to <b>1a</b> or <b>1b</b> , attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities		X
<b>c</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: (1) On the foundation. <input type="checkbox"/> \$ _____ (2) On foundation managers. <input type="checkbox"/> \$ _____		
<b>e</b> Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. <input type="checkbox"/> \$ _____		
<b>2</b> Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities.		X
<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? If "Yes," attach a conformed copy of the changes		X
<b>4a</b> Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
<b>b</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? If "Yes," attach the statement required by General Instruction T		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? If "Yes," complete Part II, col. (c), and Part XV	X	
<b>8a</b> Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) <input type="checkbox"/> NY		
<b>b</b> If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation	X	
<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)? If "Yes," complete Part XIV		X
<b>10</b> Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		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 ► N/A	13	X	
14	The books are in care of ► SAUL FEDER 259 ARDMORE AVENUE Located at ► STATEN ISLAND NY ZIP+4 ► 10314 Telephone no ► 718-698-9030			
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? 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? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 22 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here N/A ► <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? N/A	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? If "Yes," list the years ► 20 , 20 , 20 , 20 <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see page 22 of the instructions.) N/A	2b	
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ► 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.) N/A	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)?

N/A

**5b**

Organizations relying on a current notice regarding disaster assistance check here

☐**c** If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?N/A ☐ Yes ☐ No

If "Yes," attach the statement required by Regulations section 53.4945-5(d)

**6a** Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?☐ Yes ☒ No**b** Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?**6b**

X

If "Yes" to 6b, file Form 8870.

**7a** At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?☐ Yes ☒ No**b** If Yes, did the foundation receive any proceeds or have any net income attributable to the transaction?

N/A

**7b****Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors****1** List all officers, directors, trustees, foundation managers and their compensation (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
SAUL FEDER 259 ARDMORE AVENUE STATEN ISLAND NY 10314	DIRECTOR 10.00	0	0	0

**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 VII 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 N/A	
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	
<b>Total.</b> Add lines 1 through 3 <span style="float: right;">▶</span>	

**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>	0
<b>b</b>	Average of monthly cash balances .....	<b>1b</b>	76,531
<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>	76,531
<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>	76,531
<b>4</b>	Cash deemed held for charitable activities. Enter 1½ % of line 3 (for greater amount, see page 25 of the instructions) .....	<b>4</b>	1,148
<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>	75,383
<b>6</b>	<b>Minimum investment return.</b> Enter 5% of line 5 .....	<b>6</b>	3,769

**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>	3,769
<b>2a</b>	Tax on investment income for 2010 from Part VI, line 5 .....	<b>2a</b>	2
<b>b</b>	Income tax for 2010. (This does not include the tax from Part VI) .....	<b>2b</b>	
<b>c</b>	Add lines 2a and 2b .....	<b>2c</b>	2
<b>3</b>	Distributable amount before adjustments. Subtract line 2c from line 1 .....	<b>3</b>	3,767
<b>4</b>	Recoveries of amounts treated as qualifying distributions .....	<b>4</b>	
<b>5</b>	Add lines 3 and 4 .....	<b>5</b>	3,767
<b>6</b>	Deduction from distributable amount (see page 25 of the instructions) .....	<b>6</b>	
<b>7</b>	<b>Distributable amount as adjusted.</b> Subtract line 6 from line 5. Enter here and on Part XIII, line 1 .....	<b>7</b>	3,767

**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>	38,476
<b>b</b>	Program-related investments—total from Part IX-B .....	<b>1b</b>	
<b>2</b>	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes .....	<b>2</b>	
<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>	
<b>b</b>	Cash distribution test (attach the required schedule) .....	<b>3b</b>	
<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>	38,476
<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>	38,476

**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
<b>1</b> Distributable amount for 2010 from Part XI, line 7				3,767
<b>2</b> Undistributed income, if any, as of the end of 2010:				
<b>a</b> Enter amount for 2009 only				
<b>b</b> Total for prior years: 20____, 20____, 20____				
<b>3</b> Excess distributions carryover, if any, to 2010:				
<b>a</b> From 2005	39,452			
<b>b</b> From 2006	23,144			
<b>c</b> From 2007	24,663			
<b>d</b> From 2008	31,516			
<b>e</b> From 2009	41,286			
<b>f</b> Total of lines 3a through e	160,061			
<b>4</b> Qualifying distributions for 2010 from Part XII, line 4: ► \$ 38,476				
<b>a</b> Applied to 2009, but not more than line 2a				
<b>b</b> Applied to undistributed income of prior years (Election required—see page 26 of the instructions)				
<b>c</b> Treated as distributions out of corpus (Election required—see page 26 of the instructions)				
<b>d</b> Applied to 2010 distributable amount				3,767
<b>e</b> Remaining amount distributed out of corpus	34,709			
<b>5</b> Excess distributions carryover applied to 2010 (If an amount appears in column (d), the same amount must be shown in column (a).)				
<b>6</b> Enter the net total of each column as indicated below:				
<b>a</b> Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	194,770			
<b>b</b> Prior years' undistributed income. Subtract line 4b from line 2b				
<b>c</b> 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				
<b>d</b> Subtract line 6c from line 6b. Taxable amount—see page 27 of the instructions				
<b>e</b> Undistributed income for 2009. Subtract line 4a from line 2a. Taxable amount—see page 27 of the instructions				
<b>f</b> Undistributed income for 2010. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2011				0
<b>7</b> 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)				
<b>8</b> Excess distributions carryover from 2005 not applied on line 5 or line 7 (see page 27 of the instructions)	39,452			
<b>9</b> Excess distributions carryover to 2011. Subtract lines 7 and 8 from line 6a	155,318			
<b>10</b> Analysis of line 9:				
<b>a</b> Excess from 2006	23,144			
<b>b</b> Excess from 2007	24,663			
<b>c</b> Excess from 2008	31,516			
<b>d</b> Excess from 2009	41,286			
<b>e</b> Excess from 2010	34,709			

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

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

<b>1 Information Regarding Foundation Managers:</b>	
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).)	
SAUL FEDER	\$45,000
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.	
N/A	
<b>2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:</b>	
Check here <input checked="" type="checkbox"/> 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.	
N/A	
b The form in which applications should be submitted and information and materials they should include:	
N/A	
c Any submission deadlines:	
N/A	
d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:	
N/A	

**Part XV** Supplementary Information (continued)

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

Recipient	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
Name and address (home or business)				
<b>a</b> Paid during the year SEE ATTACHED SCHEDULE				37,905
<b>Total</b>			▶ <b>3a</b>	37,905
<b>b</b> Approved for future payment N/A				
<b>Total</b>			▶ <b>3b</b>	





ROD3507 RODEF CHESED CHARITABLE FOUNDATION  
 38-3713507  
 FYE: 12/31/2010

# Federal Statements

## Statement 1 - Form 990-PF, Part I, Line 16b - Accounting Fees

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
MILTON PFEIFFER	\$ 500	\$	\$	\$ 500
TOTAL	\$ 500	\$ 0	\$ 0	\$ 500

## Statement 2 - Form 990-PF, Part I, Line 18 - Taxes

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
US TREASURY	\$ 11	\$	\$	\$ 11
TOTAL	\$ 11	\$ 0	\$ 0	\$ 11

## Statement 3 - Form 990-PF, Part I, Line 23 - Other Expenses

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
EXPENSES				
NYS DEPT OF LAW	60			60
TOTAL	\$ 60	\$ 0	\$ 0	\$ 60

ROD3507 ,RODEF CHESED CHARITABLE FOUNDATION

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**Federal Statements**

FYE: 12/31/2010

**Form 990-PF, Part XV, Line 1a - Managers Who Contributed Over 2% or \$5,000**

<u>Name of Manager</u>	<u>Amount</u>
SAUL FEDER	\$ <u>45,000</u>
TOTAL	\$ <u><u>45,000</u></u>

· ROD3507, RODEF CHESED CHARITABLE FOUNDATION

38-3713507

## Federal Statements

FYE: 12/31/2010

### Direct Public Support

<u>Contributor</u>	<u>Cash Contribution</u>	<u>Noncash Contribution</u>
MR AND MRS SAUL FEDER	45,000	
MR AND MRS IRWIN KELLER	200	
MR AND MRS GERALD WEISS	100	
MR AND MRS MICHAEL GOTTLIEB	3,000	
TOTAL	<u>48,300</u>	<u>0</u>

· ROD3507 ,RODEF CHESED CHARITABLE FOUNDATION

38-3713507

## Federal Statements

FYE: 12/31/2010

### Taxable Interest on Investments

<u>Description</u>	<u>Amount</u>	<u>Unrelated Business Code</u>	<u>Exclusion Code</u>	<u>Postal Code</u>	<u>US Obs (\$ or %)</u>
HSBC BANK	\$ <u>91</u>		14	NY	
TOTAL	\$ <u><u>91</u></u>				

# THE FEDER FAMILY RODEF CHESED CHARITABLE FOUNDATION

FED. I.D. No.: 38-3713507

NYS REG. No.: 21-34-41

## Schedule of 2010 Contributions from Foundation:

(HSBC Checking Account #717727106)

Date	Check #	Recipient Name & Address	Relationship	Status	Purpose	Amount
1/2/10	623	Colel Chabad	None	Public Charity	Charitable works	\$180.00
1/3/10	624	Rabbi Jacob Joseph School	None	Public Charity	Charitable works	600.00
1/3/10	625	Reishit Yerushalayim	None	Public Charity	Charitable works	100.00
1/3/10	626	Jewish Community Center of Staten Island	None	Public Charity	Charitable works	1,470.60
1/3/10	627	Keren Zichron Gedalyahu	None	Public Charity	Charitable works	4,000 00
1/3/10	628	Neveh Zion	None	Public Charity	Charitable works	100 00
1/6/10	629	Emunat Yisrael	None	Public Charity	Charitable works	75.00
1/25/10	630	Ohel Chava	None	Public Charity	Charitable works	36.00
1/25/10	631	PTach	None	Public Charity	Charitable works	300.00
1/4/10	632	Yeshiva Torah Vedaath	None	Public Charity	Charitable works	150.00
1/25/10	633	Gemilas Chesed of S.I	None	Public Charity	Charitable works	500.00
1/25/10	634	Nachas Unlimited	None	Public Charity	Charitable works	50.00
1/29/10	635	Jewish Foundation School	None	Public Charity	Charitable works	112 00
1/30/10	636	Young Israel of Staten Island	None	Public Charity	Charitable works	100 00
2/20/10	637	Hakshivah	None	Public Charity	Charitable works	100 00
2/27/10	638	Mesivta Keser Yisrael	None	Public Charity	Charitable works	100 00
3/2/10	639	Bayis Ne'eman	None	Public Charity	Charitable works	50.00
3/3/10	640	Congregation Ahavas Yisrael	None	Public Charity	Charitable works	1,800 00
3/2/10	641	Hatzoloh of Staten Island	None	Public Charity	Charitable works	500.00
3/3/10	642	Shalom Torah Centers	None	Public Charity	Charitable works	18 00

# THE FEDER FAMILY RODEF CHESED CHARITABLE FOUNDATION

FED. I.D. No.: 38-3713507

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Date	Check #	Recipient Name & Address	Relationship	Status	Purpose	Amount
3/3/10	643	Rabbi Jacob Joseph School	None	Public Charity	Charitable works	360.00
3/2/10	644	Sinai Schools	None	Public Charity	Charitable works	250.00
3/2/10	645	Project Extreme	None	Public Charity	Charitable works	10.00
3/2/10	646	Jewish Aid Committee	None	Public Charity	Charitable works	36 00
3/2/10	647	Young Israel of Staten Island	None	Public Charity	Charitable works	180 00
3/3/10	648	Ohel	None	Public Charity	Charitable works	250.00
3/3/10	649	Bikkur Cholim	None	Public Charity	Charitable works	100.00
3/4/10	650	Young Israel of Staten Island	None	Public Charity	Charitable works	50.00
3/6/10	651	Nachas Unlimited	None	Public Charity	Charitable works	600.00
3/16/10	652	Ohr Yitzchock	None	Public Charity	Charitable works	360.00
3/24/10	653	Lev La Lev	None	Public Charity	Charitable works	100.00
3/24/10	654	Keren Or, Inc.	None	Public Charity	Charitable works	360.00
3/24/10	655	Ohr Chodosh Yeshiva	None	Public Charity	Charitable works	500 00
3/24/10	656	Bais Medrash Nesivos Hatorah	None	Public Charity	Charitable works	1,000.00
3/24/10	657	Bikur Cholem of S I.	None	Public Charity	Charitable works	1,000.00
3/27/10	658	Hatzoloh of Staten Island	None	Public Charity	Charitable works	4,500.00
4/18/10	659	Young Israel of Staten Island	None	Public Charity	Charitable works	35.00
4/18/10	660	RAJE	None	Public Charity	Charitable works	72.00
4/20/10	661-663	See below – NOT added here	None	government	tax	
4/29/10	664	Beth Medrash L'Torah V'Horoah Kollel	None	Public Charity	Charitable works	360.00
4/29/10	665	The Deena Motechin Jacobs Gemilas Chesed Fund	None	Public Charity	Charitable works	100.00
4/29/10	666	Journal of Halacha and Contemporary Society	None	Public Charity	Charitable works	25 00
4/29/10	667	Ohel	None	Public Charity	Charitable works	500.00

# THE FEDER FAMILY RODEF CHESED CHARITABLE FOUNDATION

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Date	Check #	Recipient Name & Address	Relationship	Status	Purpose	Amount
4/29/10	668	Mesivta Kesser Yisroel of Willowbrook	None	Public Charity	Charitable works	500.00
5/6/10	669	Yeshiva of Staten Island	None	Public Charity	Charitable works	200.00
5/6/10	670	Americans Friends of Genesis Jerusalem	None	Public Charity	Charitable works	500.00
6/1/10	671	Young Israel of Staten Island	None	Public Charity	Charitable works	100.00
6/23/10	672	American Friends of Neveh Tzion	None	Public Charity	Charitable works	360.00
7/13/10	673	Solidarity Fund of America	None	Public Charity	Charitable works	180.00
7/30/10	674	Congregation Ahavas Yisrael	None	Public Charity	Charitable works	150.00
7/30/10	675	Hatzolah of the Catskills	None	Public Charity	Charitable works	180.00
7/30/10	676	Yeshiva Rabbi Jacob Joseph	None	Public Charity	Charitable works	360.00
7/30/10	677	Rabbi Moshe Mayer Weiss Yeshiva	None	Public Charity	Charitable works	50.00
7/30/10	678	HASC	None	Public Charity	Charitable works	36.00
7/31/10	679	Nachas	None	Public Charity	Charitable works	50.00
7/30/10	680	Adopt-A-Family	None	Public Charity	Charitable works	100.00
7/30/10	681	Young Israel of Staten Island	None	Public Charity	Charitable works	2,000 00
7/30/10	682	Young Israel of Staten Island	None	Public Charity	Charitable works	38 00
8/14/10	683	Congregation Ahavas Yisrael	None	Public Charity	Charitable works	100.00
8/16/10	684	Congregation Zichron Gedaliah	None	Public Charity	Charitable works	4,000.00
8/25/10	685	The Hebron Fund	None	Public Charity	Charitable works	100.00
8/25/10	686	Colel Chabad	None	Public Charity	Charitable works	100.00
9/4/10	687	Congregation Ahavas Yisrael	None	Public Charity	Charitable works	200.00
9/5/10	688	Congregation Shaves Achim	None	Public Charity	Charitable works	100.00
9/7/10	689	Congregation Ahavas Yisrael	None	Public Charity	Charitable works	218.00
9/16/10	690	Ohr Yitzchak	None	Public	Charitable	250.00

# THE FEDER FAMILY RODEF CHESED CHARITABLE FOUNDATION

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Date	Check #	Recipient Name & Address	Relationship	Status	Purpose	Amount
				Charity	works	
9/17/10	691	Lev LaLev Fund	None	Public Charity	Charitable works	54 00
9/17/10	692	Tomchei Shabbos of S.I.	None	Public Charity	Charitable works	100.00
9/17/10	693	Neveh Zion	None	Public Charity	Charitable works	250.00
9/22/10	694	Bais Medrash of Beezaf	None	Public Charity	Charitable works	250.00
10/3/10	695	Young Israel of Staten Island	None	Public Charity	Charitable works	36.00
10/1/10	696	Hatzolah	None	Public Charity	Charitable works	18 00
9/30/10	697	Torah Umesorah	None	Public Charity	Charitable works	18 00
10/1/10	698	American Friends of Alyn Hospital	None	Public Charity	Charitable works	100.00
10/1/10	699	P'Tach	None	Public Charity	Charitable works	50.00
10/1/10	700	Hebron Fund	None	Public Charity	Charitable works	36.00
10/8/10	701	Tomchei Shabbos	None	Public Charity	Charitable works	260.00
10/8/10	702	VOID	None	Public Charity	Charitable works	-----
10/14/10	703	Young Israel of Staten Island	None	Public Charity	Charitable works	360.00
10/18/10	704	Neveh Zion	None	Public Charity	Charitable works	100 00
10/20/10	705	Mesivtha Tifereth Jerusalem	None	Public Charity	Charitable works	500 00
10/27/10	706	Young Israel of Plainview	None	Public Charity	Charitable works	50 00
10/28/10	707	Bikkur Cholim of S.I.	None	Public Charity	Charitable works	2,000.00
11/14/10	708	Double Nachas & More	None	Public Charity	Charitable works	120.00
11/16/10	709	Jewish Community Center of S.I.	None	Public Charity	Charitable works	1,470 00
11/16/10	710	Jewish Foundation School	None	Public Charity	Charitable works	250.00
12/15/10	711	Kolel Chibas Jerusalem Rabbi Meyer's Baal Haness Fund	None	Public Charity	Charitable works	100.00
12/15/10	712	National Breast Cancer	None	Public	Charitable	10.00

THE FEDER FAMILY RODEF CHESED CHARITABLE FOUNDATION

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Date	Check #	Recipient Name & Address	Relationship	Status	Purpose	Amount
		Research Center		Charity	works	
12/20/10	713	VOID	None	Public Charity	Charitable works	-----
12/20/10	714	Yeshiva Torah Vodaath	None	Public Charity	Charitable works	136.00
12/24/10	715	Ossie's Toy Fund	None	Public Charity	Charitable works	36.00
12/26/10	716	Nachas Unlimited	None	Public Charity	Charitable works	200.00
12/28/10	717	The Toronto Cheder	None	Public Charity	Charitable works	100.00
12/28/10	718	Young Israel of Staten Island	None	Public Charity	Charitable works	240.00
12/28/10	719	Jewish Foundation School	None	Public Charity	Charitable works	100.00
2010 Year End Charity Total		Total Charity	None	Public Charities	Charitable works	<u>\$37,905.00</u>

		NON-Charitable Expenditures				
4/20/10	661	United States Treasury	None	Tax	990PF	11.00
4/20/10	662	NYS Dept of Law	None	Tax CHAR 500	Year End 12/31/08	60.00
4/20/10	663	Milton Pfeiffer, Accountant	None	Accounting Services	Tax Filings for 2008	<u>500.00</u>
2010 Taxes and Fees Total						<u>\$571.00</u>
2010 Disbursements Total						<u>\$38,476.00</u>