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Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

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

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

OMB No 1545-0052

2010

For calendar year 2010, or tax year beginning 05-01-2010 , and ending 04-30-2011

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
ROSTRUST FOUNDATION

A Employer identification number
13-7111711

Number and street (or P O box number if mail is not delivered to street address) Room/suite
1759 49TH STREET

B Telephone number (see page 10 of the instructions)
(514) 270-7000

City or town, state, and ZIP code
BROOKLYN, NY 11204

C If exemption application is pending, check here ☐
D 1. Foreign organizations, check here ☐
2. Foreign organizations meeting the 85% test, check here and attach computation ☐
E If private foundation status was terminated under section 507(b)(1)(A), check here ☐
F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐

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

I Fair market value of all assets at end of year *(from Part II, col. (c), line 16)* ▶$ 6,323,736

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

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

			(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1	Contributions, gifts, grants, etc , received (attach schedule)				
	2	Check ▶ ☑ if the foundation is **not** required to attach Sch B				
	3	Interest on savings and temporary cash investments				
	4	Dividends and interest from securities	232,503	232,503	232,503	
	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)				
	8	Net short-term capital gain				
	9	Income modifications				
	10a	Gross sales less returns and allowances				
	b	Less Cost of goods sold				
	c	Gross profit or (loss) (attach schedule)				
	11	Other income (attach schedule)				
	12	**Total.** Add lines 1 through 11	232,503	232,503	232,503	
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc				
	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)	4,302	4,302		
	17	Interest				
	18	Taxes (attach schedule) (see page 14 of the instructions)	4,008	4,008		
	19	Depreciation (attach schedule) and depletion				
	20	Occupancy				
	21	Travel, conferences, and meetings				
	22	Printing and publications				
	23	Other expenses (attach schedule)	580	580		
	24	**Total operating and administrative expenses.** Add lines 13 through 23	8,890	8,890		0
	25	Contributions, gifts, grants paid	240,767			240,767
	26	**Total expenses and disbursements.** Add lines 24 and 25	249,657	8,890		240,767
	27	Subtract line 26 from line 12				
	a	**Excess of revenue over expenses and disbursements**	-17,154			
	b	**Net investment income** (if negative, enter -0-)		223,613		
	c	**Adjusted net income** (if negative, enter -0-)			232,503	

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			
	2	Savings and temporary cash investments	3,393,934	1,957,607	1,957,606
	3	Accounts receivable ▶			
		Less allowance for doubtful accounts ▶			
	4	Pledges receivable ▶			
		Less allowance for doubtful accounts ▶			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see page 15 of the instructions)			
	7	Other notes and loans receivable (attach schedule) ▶			
		Less allowance for doubtful accounts ▶			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10a	Investments—U S and state government obligations (attach schedule)			
	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)	1,055,568	1,161,582	772,558
	14	Land, buildings, and equipment basis ▶			
		Less accumulated depreciation (attach schedule) ▶			
	15	Other assets (describe ▶)	2,255,420	3,593,572	3,593,572
	16	**Total assets** (to be completed by all filers—see the instructions Also, see page 1, item I)	6,704,922	6,712,761	6,323,736
Liabilities	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶)	207,986	210,311	
	23	**Total liabilities** (add lines 17 through 22)	207,986	210,311	
Net Assets or Fund Balances		**Foundations that follow SFAS 117, check here** ▶ ☑ **and complete lines 24 through 26 and lines 30 and 31.**			
	24	Unrestricted	6,496,936	6,502,450	
	25	Temporarily restricted			
	26	Permanently restricted			
		Foundations that do not follow SFAS 117, check here ▶ ☐ **and complete lines 27 through 31.**			
	27	Capital stock, trust principal, or current funds			
	28	Paid-in or capital surplus, or land, bldg , and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds			
	30	**Total net assets or fund balances** (see page 17 of the instructions)	6,496,936	6,502,450	
	31	**Total liabilities and net assets/fund balances** (see page 17 of the instructions)	6,704,922	6,712,761	

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	6,496,936
2	Enter amount from Part I, line 27a	2	-17,154
3	Other increases not included in line 2 (itemize) ▶	3	22,668
4	Add lines 1, 2, and 3	4	6,502,450
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	6,502,450

Part IV Capital Gains and Losses for Tax on Investment Income

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

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

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

2	Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	2	
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (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	259,721	5,841,798	0 044459
2008	327,160	7,592,116	0 043092
2007	278,425	5,759,566	0 048341
2006	242,997	5,356,016	0 045369
2005	251,167	4,065,842	0 061775

2	**Total** of line 1, column (d)	2	0 243036
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 048607
4	Enter the net value of noncharitable-use assets for 2010 from Part X, line 5	4	7,136,859
5	Multiply line 4 by line 3	5	346,901
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	2,236
7	Add lines 5 and 6	7	349,137
8	Enter qualifying distributions from Part XII, line 4	8	240,767

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

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

1a	Exempt operating foundations described in section 4940(d)(2), check here ▶ ☐ and enter "N/A" on line 1 Date of ruling or determination letter ________ **(attach copy of letter if necessary–see instructions)**		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ▶ ☐ and enter 1% of Part I, line 27b	1	4,472
c	All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	2	
3	Add lines 1 and 2	3	4,472
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	4	
5	**Tax based on investment income.** Subtract line 4 from line 3 If zero or less, enter -0-	5	4,472
6	Credits/Payments		
a	2010 estimated tax payments and 2009 overpayment credited to 2010 — 6a: 5,100		
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	5,100
8	Enter any **penalty** for underpayment of estimated tax Check here ☑ if Form 2220 is attached	8	9
9	**Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed** ▶	9	
10	**Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** ▶	10	619
11	Enter the amount of line 10 to be **Credited to 2011 estimated tax** ▶ 619 **Refunded** ▶	11	

Part VII-A Statements Regarding Activities

			Yes	No
1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a		No
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)?	1b		No
	If the answer is "Yes" to ***1a*** *or* ***1b,*** *attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.*			
c	Did the foundation file **Form 1120-POL** for this year?	1c		No
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year **(1)** On the foundation ▶ $ ________ **(2)** On foundation managers ▶ $ ________			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ▶ $ ________			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? *If "Yes," attach a detailed description of the activities.*	2		No
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? *If "Yes," attach a conformed copy of the changes*	3		No
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		No
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T.*	5		No
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	Yes	
7	Did the foundation have at least $5,000 in assets at any time during the year? *If "Yes," complete Part II, col (c), and Part XV*	7	Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) ▶ NY			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? *If "No," attach explanation*	8b	Yes	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2010 or the taxable year beginning in 2010 (see instructions for Part XIV on page 27)? *If "Yes," complete Part XIV*	9		No
10	Did any persons become substantial contributors during the tax year? *If "Yes," attach a schedule listing their names and addresses*	10		No

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

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

Website address ▶N/A

14 The books are in care of ▶MICHAEL ROSENBERG Telephone no ▶(514) 270-7000

Located at ▶7077 AV DU PARE QUEBEC CA ZIP+4 ▶

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of **Form 1041** —Check here ▶ ☐

and enter the amount of tax-exempt interest received or accrued during the year ▶ | 15 |

16	At any time during calendar year 2010, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16		

See page 20 of the instructions for exceptions and filing requirements for Form TD F 90-22 1 If "Yes", enter the name of the foreign country ▶

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

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

			Yes	No
1a	During the year did the foundation (either directly or indirectly)			
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ **Yes** ☑ **No**			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ **Yes** ☑ **No**			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ **Yes** ☑ **No**			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ **Yes** ☑ **No**			
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ **Yes** ☑ **No**			
	(6) Agree to pay money or property to a government official? (**Exception.** Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days). ☐ **Yes** ☑ **No**			
b	If any answer is "Yes" to 1a(1)–(6), did **any** of the acts fail to qualify under the exceptions described in Regulations section 53 4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)?	1b		
	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐			
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2010?	1c		
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))			
a	At the end of tax year 2010, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2010? ☐ **Yes** ☑ **No**			
	If "Yes," list the years ▶ 20____ , 20____ , 20____ , 20____			
b	Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer "No" and attach statement—see page 20 of the instructions)	2b		
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ▶ 20____ , 20____ , 20____ , 20____			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ **Yes** ☑ **No**			
b	If "Yes," did it have excess business holdings in 2010 as a result of **(1)** any purchase by the foundation or disqualified persons after May 26, 1969, **(2)** the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or **(3)** the lapse of the 10-, 15-, or 20-year first phase holding period? *(Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2010.)*	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2010?	4b		No

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

5a	During the year did the foundation pay or incur any amount to			
	(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ **Yes** ☑ **No**			
	(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? ☐ **Yes** ☑ **No**			
	(3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ **Yes** ☑ **No**			
	(4) Provide a grant to an organization other than a charitable, etc , organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see page 22 of the instructions) ☐ **Yes** ☑ **No**			
	(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ **Yes** ☑ **No**			
b	If any answer is "Yes" to 5a(1)–(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53 4945 or in a current notice regarding disaster assistance (see page 22 of the instructions)?	**5b**		
	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐			
c	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? ☐ **Yes** ☐ **No**			
	If "Yes," attach the statement required by Regulations section 53.4945–5(d).			
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ **Yes** ☑ **No**			
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	**6b**		**No**
	If "Yes" to 6b, file Form 8870.			
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ **Yes** ☐ **No**			
b	If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?	**7b**		

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

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

(a) Name and address	**(b)** Title, and average hours per week devoted to position	**(c)** Compensation **(If not paid, enter -0-)**	**(d)** Contributions to employee benefit plans and deferred compensation	**(e)** Expense account, other allowances
MICHAEL ROSENBERG 485 PUTREMONT STREET QUEBEC CA	TRUSTEE 2 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 ▶	

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

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

(a) Name and address of each person paid more than $50,000	**(b)** Type of service	**(c)** Compensation
NONE		
Total number of others receiving over $50,000 for professional services. . . . . ▶		

Part IX-A **Summary of Direct Charitable Activities**

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

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

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

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes		
a	Average monthly fair market value of securities	1a	644,257
b	Average of monthly cash balances	1b	3,033,055
c	Fair market value of all other assets (see page 24 of the instructions)	1c	3,568,230
d	**Total** (add lines 1a, b, and c)	1d	7,245,542
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) — 1e		
2	Acquisition indebtedness applicable to line 1 assets	2	
3	Subtract line 2 from line 1d	3	7,245,542
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see page 25 of the instructions)	4	108,683
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4	5	7,136,859
6	**Minimum investment return.** Enter 5% of line 5	6	356,843

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

1	Minimum investment return from Part X, line 6			1	356,843
2a	Tax on investment income for 2010 from Part VI, line 5	2a	4,472		
b	Income tax for 2010 (This does not include the tax from Part VI)	2b			
c	Add lines 2a and 2b			2c	4,472
3	Distributable amount before adjustments Subtract line 2c from line 1			3	352,371
4	Recoveries of amounts treated as qualifying distributions			4	
5	Add lines 3 and 4			5	352,371
6	Deduction from distributable amount (see page 25 of the instructions)			6	
7	**Distributable amount** as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1			7	352,371

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

1	Amounts paid (including administrative expenses) to accomplish charitable, etc , purposes		
a	Expenses, contributions, gifts, etc —total from Part I, column (d), line 26	1a	240,767
b	Program-related investments—total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	**Qualifying distributions.** Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	240,767
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see page 26 of the instructions)	5	
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	240,767

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					352,371
2 Undistributed income, if any, as of the end of 2010					
a Enter amount for 2009 only					
b Total for prior years 20___, 20___, 20___					
3 Excess distributions carryover, if any, to 2010					
a From 2005	74,415				
b From 2006					
c From 2007					
d From 2008					
e From 2009					
f **Total** of lines 3a through e		74,415			
4 Qualifying distributions for 2010 from Part XII, line 4 ▶ $ 240,767					
a Applied to 2009, but not more than line 2a					
b Applied to undistributed income of prior years (Election required—see page 26 of the instructions)					
c Treated as distributions out of corpus (Election required—see page 26 of the instructions)					
d Applied to 2010 distributable amount					240,767
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).)*		74,415			74,415
6 **Enter the net total of each column as indicated below:**					
a Corpus Add lines 3f, 4c, and 4e Subtract line 5					
b Prior years' undistributed income Subtract line 4b from line 2b					
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed					
d Subtract line 6c from line 6b Taxable amount—see page 27 of the instructions					
e Undistributed income for 2009 Subtract line 4a from line 2a Taxable amount—see page 27 of the instructions					
f Undistributed income for 2010 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2011					37,189
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see page 27 of the instructions)					
8 Excess distributions carryover from 2005 not applied on line 5 or line 7 (see page 27 of the instructions)					
9 **Excess distributions carryover to 2011.** Subtract lines 7 and 8 from line 6a					
10 Analysis of line 9					
a Excess from 2006					
b Excess from 2007					
c Excess from 2008					
d Excess from 2009					
e Excess from 2010					

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

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

b Check box to indicate whether the organization is a private operating foundation described in section ☐ 4942(j)(3) or ☐ 4942(j)(5)

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

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

1 Information Regarding Foundation Managers:

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

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

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

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

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

ROSTRUST FOUNDATION
7077 AV DU PARE
CA
(514) 524-7000

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

LETTER FORM

c Any submission deadlines

XX

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

XX

Part XV Supplementary Information (continued)

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year* See Additional Data Table				
Total . . . . ▶ **3a**				240,767
b *Approved for future payment*				
Total . . . . ▶ **3b**				

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See page 28 of the instructions)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities			14	232,503	
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					
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)				232,503	

13 **Total.** Add line 12, columns (b), (d), and (e) **13** 232,503

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

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

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

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

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

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

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

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

b If "Yes," complete the following schedule

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

Sign Here

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

******	2011-08-31	******
Signature of officer or trustee	Date	Title

Paid Preparer's Use Only

		Date	Check if self-employed ☐	PTIN
Preparer's Signature	ABRAHAM ROTH	2011-09-01		
Firm's name	ROTH & COMPANY LLP		Firm's EIN	
	1428 36TH STREET SUITE 200			
Firm's address	BROOKLYN, NY 11218		Phone no (718) 236-1600	

TY 2010 Compensation Explanation

Name: ROSTRUST FOUNDATION

EIN: 13-7111711

Person Name	Explanation
MICHAEL ROSENBERG	

TY 2010 Investments - Other Schedule

Name: ROSTRUST FOUNDATION

EIN: 13-7111711

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
FIRST INVESTORS CORP	FMV	380,361	380,361
LIFE INSURANCE PORTFOLIO	FMV	496,544	105,407
JANNEY MONTGOMERY	FMV	284,677	286,790

TY 2010 Other Assets Schedule

Name: ROSTRUST FOUNDATION

EIN: 13-7111711

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
LOAN RECEIVABLE - PREMIER STORE	275,000	251,000	251,000
LOAN RECEIVABLE - A LESSER	249,198	230,000	230,000
LOAN RECEIVABLE - FUND FOR LIFE	646,275		
LOAN RECEIVABLE - A PENZER	322,023		
LOAN RECEIVABLE - SUTTON	712,562	700,000	700,000
LOAN RECEIVABLE - MIZ CONSTRUCTION	50,362	1,150,000	1,150,000
LOAN RECEIVABLE - LAKEWOOD CANADA		131,823	131,823
LOAN RECEIVABLE - ELLIOT RUBIN		1,000,000	1,000,000
INTEREST RECEIVABLE		130,749	130,749

TY 2010 Other Expenses Schedule

Name: ROSTRUST FOUNDATION

EIN: 13-7111711

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
EXPENSES				
BANK CHARGES	580	580		

TY 2010 Other Increases Schedule

Name: ROSTRUST FOUNDATION

EIN: 13-7111711

Description	Amount
UNREALIZED GAIN ON SECURITIES	22,668

TY 2010 Other Liabilities Schedule

Name: ROSTRUST FOUNDATION

EIN: 13-7111711

Description	Beginning of Year - Book Value	End of Year - Book Value
LOAN PAYABLE	207,986	210,311

TY 2010 Other Professional Fees Schedule

Name: ROSTRUST FOUNDATION

EIN: 13-7111711

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
PROFESSIONAL FEE	4,302	4,302		

TY 2010 Taxes Schedule

Name: ROSTRUST FOUNDATION

EIN: 13-7111711

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
EXCISE TAXES	4,008	4,008		

Additional Data

Software ID:
Software Version:
EIN: 13-7111711
Name: ROSTRUST FOUNDATION

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
MOSDOS SANZ KLAUSENBERG 1353 50TH STREET BROOKLYN, NY 11219		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	100
CONG EMEK HATALMUD 1685 49TH STREET BROOKLYN, NY 11204		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	3,600
CONG SANS OF LAKEWOOD 19 SPRUCE ST LAKEWOOD, NJ 08701		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	1,850
CONG RAV BRACHOS 4215 12TH AVENUE BROOKLYN, NY 11219		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	10,000
PIDYON SHIVUYIM FUND 824 EASTERN PARKWAY BROOKLYN, NY 11213		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	1,000
BIKUR CHOLIM OF KLAUSENBE 131 LEE AVENUE BROOKLYN, NY 11211		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	250
KEREN YESOMIM OHR H'CHAIM 1569 47TH STREET BROOKLYN, NY 11219		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	180
CONG SHAAREU ZION BOBOV 4715 15TH AVENUE BROOKYN, NY 11219		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	4,580
BETH JOSEPH ZVI DUSHINSKY 135 ROSS STREET BROOKLYN, NY 11211		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	40,000
CONG SYE 124 CAREY STREET LAKEWOOD, NJ 08701		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	12,500
CONGREGATION SHEFA CHAIM PO BOX 300410 BROOKLYN, NY 11230		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	6,000
TALMUD TORAH BAIS AVROHOM 915 HAMPSHIRE AVENUE LAKEWOOD, NJ 08701		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	500
CONG SAZ OF LAKEWOOD 19 SPRUCE STREET LAKEWOOD, NJ 08701		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	1,000
BOBOVER YESHIVA BNEI ZION 1533-48TH STREET BROOKLYN, NY 11219		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	15,000
BOBOVER YESHIVA BNEI ZION 1533 48TH STREET BROOKLYN, NY 11219		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	2,500
Total . . . . ▶ **3a**				240,767

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
CONG EMEK HATALMUD 1685 - 49TH STREET BROOKLYN, NY 11204		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	10,000
YAD YEHUDA BROOKLYN BROOKLYN, NY 11219		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	1,000
CONG SANZ KLAUSENBERG 1420 50TH STREET BROOKLYN, NY 11211		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	3,055
CONG EMEK HATALMUD 1685 49TH STREET BROOKLYN, NY 11204		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	225
CONG SANZ OF LAKEWOOD 19 SPRUCE STREET LAKEWOOD, NJ 08701		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	600
CHASDEI SHLOIME 4715 15TH AVENUE BROOKLYN, NY 11219		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	7,500
YAD YEHUDA BROOKLYN BROOKYN, NY 11219		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	5,000
MESIVTA SANZ 3400 NEW YORK AVE UNION CITY, NJ 07087		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	18,000
YESHIVA TEFERETH 3810 14TH AVENUE BROOKLYN, NY 11218		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	10,000
YESHIVA SANZ KLAUSENBERG 1353 50TH STREET BROOKLYN, NY 11219		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	5,000
CONG SHEFA CHAIM D' CHAS PO BOX 300410 BROOKLYN, NY 11230		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	2,000
KOLLEL EREV ZICHRON CHESK 62 HARRISON AVE BROOKLYN, NY 11211		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	1,500
YESHIVAS TORAS AISH 135 ROSS BROOKLYN, NY 11211		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	8,300
CONG SANZ OF LAKEWOOD 19 SPRUCE STREET LAKEWOOD, NJ 08701		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	2,800
CONG SHAAREI ZION 1621 56TH STREET BROOKLYN, NY 11204		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	360
Total . . . . ▶ **3a**				240,767

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
CONG EMEK HATALMUD 1685 49TH STREET BROOKLYN, NY 11204		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	4,375
CHOFETZ CHAIM HERITAGE SO 3101 BATHURST STREET 501 TORONTO, ONTARIO M6A2A6 CA		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	500
MENUCHAI SHLEIMA 174 BROADWAY SUITE 322 BROOKLYN, NY 11211		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	100
NOTZER CHESED 1472 41ST STREET BROOKLYN, NY 11218		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	250
CONG MISHKAN YECHESKEL 1579 50TH STREET BROOKLYN, NY 11204		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	500
YESHIVA CH'SAN SOFER 1876 50TH STREET BROOKLYN, NY 11204		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	7,500
KOLLEL BOKER SANZ 1349 50TH STREET BROOKLYN, NY 11209		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	5,000
MOSDOS SANZ KLAUSENBERG 1353 50TH STREET BROOKLYN, NY 11219		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	100
LADIES AUXILIARY OF MOSDO 620 BEDFORD AVENUE BROOKLYN, NY 11211		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	100
AIZER LAMAZON 1771 45TH STREET BROOKLYN, NY 11204		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	36
CONG EMEK HATALMUD 1685 49TH STREET BROOKLYN, NY 11204		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	1,300
KOLLEL BKER SANZ 1349 50TH STREET BROOKLYN, NY 11219		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	1,000
CONG EMEK HATALMUD 1685 49TH STREET BROOKLYN, NY 11204		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	5,000
BAIS ESTHER 1353 50TH STREET BROOKLYN, NY 11219		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	1,500
BOBOVER YESHIVA BMEI ZION 4206 15TH AVE BROOKLYN, NY 11219		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	10,000
Total . . . . ▶ **3a**				240,767

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
CONG LEV SOMEIACH ALESK 203 AVENUE F BROOKLYN, NY 11218		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	250
AMERICAN FRIENDS OF KUPAT 4415 14TH AVNEU BROOKLUM, NY 11219		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	180
YESHIVA TIFERES DALEKSANE 1446 51ST ST BROOKLYN, NY 11219		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	100
CONG KHAL TORATH CHAIM 25 PHYLLIS TERRACE PO 195 MONSEY, NY 10952		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	500
YESHIVA MASORAS AVOS 23 CONGRESS STREET LAKEWOOD, NJ 08701		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	4,000
MCB 6054 DUROCHER AVE MONTREAL, QUEBEC H2V3Y6 CA		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	18,000
CONG SANZ OF LAKEWOOD 19 SPRUCE ST LAKEWOOD, NJ 08701		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	6,000
CONG AHAVAS YERUSHOLAIM 1 JERSEY PL MONSEY, NY 10952		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	50
KLAUSENBERG BIKUR CHOLIM 154 HOOPER STREET BROOKLYN, NY 11211		TAX EXEMPT	TO FURTHER RELIGIOUS CAUSES	26
Total . . . . ▶ **3a**				240,767