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

2010

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 **06/01**, 2010, and ending **05/31**, 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: **ESTELLA A. ESKINS CHARITABLE TRUST**
PNC BANK, NA
 A Employer identification number: **34-6515940**

Number and street (or P.O. box number if mail is not delivered to street address): **P O BOX 94651**
 Room/suite: _____
 B Telephone number (see page 10 of the instructions): **(800) 622-8036**

City or town, state, and ZIP code: **CLEVELAND, OH 44101**

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) ▶ \$ **180,504**
 J Accounting method: Cash Accrual Other (specify) _____
 (Part I, column (d) must be on cash basis.)

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) | | | | |
| 2 Check <input type="checkbox"/> if the foundation is not required to attach Sch. B | | | | |
| 3 Interest on savings and temporary cash investments | | | | |
| 4 Dividends and interest from securities | 5,301. | 5,301. | | |
| 5a Gross rents | | | | |
| b Net rental income or (loss) | | | | |
| 6a Net gain or (loss) from sale of assets not on line 10 | -1,585. | | | |
| b Gross sales price for all assets on line 6a | 45,464. | | | |
| 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 | 3,716. | 5,301. | | |
| 13 Compensation of officers, directors, trustees, etc. | 1,856. | 928. | | 928. |
| 14 Other employee salaries and wages | | NONE | NONE | |
| 15 Pension plans, employee benefits | | NONE | NONE | |
| 16a Legal fees (attach schedule) | | | | |
| b Accounting fees (attach schedule) STMT. 1 | 700. | NONE | NONE | 700. |
| c Other professional fees (attach schedule) | | | | |
| 17 Interest | | | | |
| 18 Taxes (attach schedule) (see page 14 of the instructions) STMT. 2 | 41. | 41. | | |
| 19 Depreciation (attach schedule) and depletion | | | | |
| 20 Occupancy | | | | |
| 21 Travel, conferences, and meetings | | NONE | NONE | |
| 22 Printing and publications | | NONE | NONE | |
| 23 Other expenses (attach schedule) STMT. 3 | 100. | | | 100. |
| 24 Total operating and administrative expenses. Add lines 13 through 23 | 2,697. | 969. | NONE | 1,728. |
| 25 Contributions, gifts, grants paid | 5,044. | | | 5,044. |
| 26 Total expenses and disbursements. Add lines 24 and 25 | 7,741. | 969. | NONE | 6,772. |
| 27 Subtract line 26 from line 12. | | | | |
| a Excess of revenue over expenses and disbursements | -4,025. | | | |
| b Net investment income (if negative, enter -0-) | | 4,332. | | |
| c Adjusted net income (if negative, enter -0-) | | | | |

SUM FILED OCT 28 2011

Operating and Administrative Expenses

| 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 | 5,725. | 3,339. | 3,339. |
| | 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 | | | NONE |
| | 8 | Inventories for sale or use | | | |
| | 9 | Prepaid expenses and deferred charges | | | |
| | 10 a | Investments - U.S. and state government obligations (attach schedule) | | | |
| | b | Investments - corporate stock (attach schedule) | 84,273. | 66,538. | 70,271. |
| | c | Investments - corporate bonds (attach schedule) | 86,646. | 103,417. | 106,894. |
| | Liabilities | 11 | Investments - land, buildings, and equipment basis | | |
| | | Less: accumulated depreciation (attach schedule) | | | |
| 12 | | Investments - mortgage loans | | | |
| 13 | | Investments - other (attach schedule) | | | |
| 14 | | Land, buildings, and equipment basis | | | |
| | | Less: accumulated depreciation (attach schedule) | | | |
| 15 | | Other assets (describe) | | | |
| 16 | | Total assets (to be completed by all filers - see the instructions. Also, see page 1, item I) | 176,644. | 173,294. | 180,504. |
| 17 | | Accounts payable and accrued expenses | | | |
| 18 | | Grants payable | | | |
| 19 | Deferred revenue | | | | |
| 20 | Loans from officers, directors, trustees, and other disqualified persons | | | | |
| 21 | Mortgages and other notes payable (attach schedule) | | | | |
| 22 | Other liabilities (describe) | | | | |
| 23 | Total liabilities (add lines 17 through 22) | | | | |
| Net Assets or Fund Balances | Foundations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 24 through 26 and lines 30 and 31. | | | | |
| | 24 | Unrestricted | | | |
| | 25 | Temporarily restricted | | | |
| | 26 | Permanently restricted | | | |
| | Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. <input checked="" type="checkbox"/> | | | | |
| | 27 | Capital stock, trust principal, or current funds | 176,644. | 173,294. | |
| | 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) | 176,644. | 173,294. | | |
| 31 | Total liabilities and net assets/fund balances (see page 17 of the instructions) | 176,644. | 173,294. | | |

| 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) | 176,644. |
| 2 | Enter amount from Part I, line 27a | -4,025. |
| 3 | Other increases not included in line 2 (itemize) SEE STATEMENT 4 | 929. |
| 4 | Add lines 1, 2, and 3 | 173,548. |
| 5 | Decreases not included in line 2 (itemize) SEE STATEMENT 5 | 254. |
| 6 | Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30 | 173,294. |

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 SEE PART IV DETAIL | | | | | | |
| 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) 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 | (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) | | | | 2 | | -1,585. |
| { If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 } | | | | | | |
| 3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): | | | | 3 | | |
| 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. | | | | | | |

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 | 5,725. | 160,664. | 0.03563337151 |
| 2008 | 6,501. | 154,089. | 0.04218990324 |
| 2007 | | | |
| 2006 | | | |
| 2005 | | | |
| 2 Total of line 1, column (d) | | | 2 0.07782327475 |
| 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 0.03891163738 |
| 4 Enter the net value of noncharitable-use assets for 2010 from Part X, line 5 | | | 4 169,192. |
| 5 Multiply line 4 by line 3 | | | 5 6,584. |
| 6 Enter 1% of net investment income (1% of Part I, line 27b) | | | 6 43. |
| 7 Add lines 5 and 6 | | | 7 6,627. |
| 8 Enter qualifying distributions from Part XII, line 4 | | | 8 6,772. |

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)

Table with 11 rows for excise tax calculations. Includes sub-rows 6a-6d for credits/payments. Total amount owed is 43.00. Overpayment is NONE.

Part VII-A Statements Regarding Activities

Table with 10 rows of activity statements. Includes questions about political campaigns, unrelated business income, and substantial contributors. Includes sub-rows 4a-4b and 8a-8b.

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? 13 X
Website address N/A
14 The books are in care of PNC BANK, NA Telephone no. (800) 622-8036
Located at P. O. BOX 94651, CLEVELAND, OH ZIP + 4 44101
15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here X
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 Yes No X
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.

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 X No
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? Yes X No
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? Yes X No
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? X 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 X 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 X 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)? 1b X
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 X
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):
a At the end of tax year 2010, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2010? Yes X No
If "Yes," list the years
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.) 2b X
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here.
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? Yes X No
b If "Yes," did it have excess business holdings in 2010 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2010) 3b
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? 4a X
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2010? 4b X

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

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

| | | |
|----|--|---|
| | | |
| 5b | | |
| 6b | | X |
| 7b | | |

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

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

| (a) Name and address | (b) Title, and average hours per week devoted to position | (c) Compensation (if not paid, enter -0-) | (d) Contributions to employee benefit plans and deferred compensation | (e) Expense account, other allowances |
|----------------------|---|---|---|---------------------------------------|
| SEE STATEMENT 7 | | 1,856. | -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 | | NONE | NONE | NONE |
| | | | | |
| | | | | |
| | | | | |

Total number of other employees paid over \$50,000 NONE

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 | | NONE |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total number of others receiving over \$50,000 for professional services | | NONE |

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 NONE | |
| 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 NONE | |
| 2 | |
| All other program-related investments. See page 24 of the instructions. | |
| 3 NONE | |
| 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 | 171,769. |
| b | Average of monthly cash balances | 1b | NONE |
| c | Fair market value of all other assets (see page 25 of the instructions) | 1c | NONE |
| d | Total (add lines 1a, b, and c) | 1d | 171,769. |
| 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 | NONE |
| 3 | Subtract line 2 from line 1d | 3 | 171,769. |
| 4 | Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see page 25 of the instructions) | 4 | 2,577. |
| 5 | Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4 | 5 | 169,192. |
| 6 | Minimum investment return. Enter 5% of line 5 | 6 | 8,460. |

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 | 8,460. |
| 2a | Tax on investment income for 2010 from Part VI, line 5 | 2a | 43. |
| b | Income tax for 2010. (This does not include the tax from Part VI.) | 2b | |
| c | Add lines 2a and 2b | 2c | 43. |
| 3 | Distributable amount before adjustments. Subtract line 2c from line 1 | 3 | 8,417. |
| 4 | Recoveries of amounts treated as qualifying distributions | 4 | NONE |
| 5 | Add lines 3 and 4 | 5 | 8,417. |
| 6 | Deduction from distributable amount (see page 25 of the instructions) | 6 | NONE |
| 7 | Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1 | 7 | 8,417. |

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 | 6,772. |
| 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 | NONE |
| 3 | Amounts set aside for specific charitable projects that satisfy the: | | |
| a | Suitability test (prior IRS approval required) | 3a | NONE |
| b | Cash distribution test (attach the required schedule) | 3b | NONE |
| 4 | Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4 | 4 | 6,772. |
| 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 | 43. |
| 6 | Adjusted qualifying distributions. Subtract line 5 from line 4 | 6 | 6,729. |

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 | | | | 8,417. |
| 2 Undistributed income, if any, as of the end of 2010 | | | | |
| a Enter amount for 2009 only | | | 3,263. | |
| b Total for prior years 20____, 20____, 20____ | | NONE | | |
| 3 Excess distributions carryover, if any, to 2010. | | | | |
| a From 2005 | NONE | | | |
| b From 2006 | NONE | | | |
| c From 2007 | NONE | | | |
| d From 2008 | NONE | | | |
| e From 2009 | NONE | | | |
| f Total of lines 3a through e | NONE | | | |
| 4 Qualifying distributions for 2010 from Part XII, line 4. ► \$ <u>6,772.</u> | | | | |
| a Applied to 2009, but not more than line 2a | | | 3,263. | |
| b Applied to undistributed income of prior years (Election required - see page 26 of the instructions) | | NONE | | |
| c Treated as distributions out of corpus (Election required - see page 26 of the instructions) | NONE | | | |
| d Applied to 2010 distributable amount | | | | 3,509. |
| e Remaining amount distributed out of corpus | NONE | | | |
| 5 Excess distributions carryover applied to 2010 (If an amount appears in column (d), the same amount must be shown in column (a).) | NONE | | | NONE |
| 6 Enter the net total of each column as indicated below: | | | | |
| a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5 | NONE | | | |
| b Prior years' undistributed income. Subtract line 4b from line 2b | | NONE | | |
| 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 | | NONE | | |
| d Subtract line 6c from line 6b. Taxable amount - see page 27 of the instructions | | NONE | | |
| 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. | | | | 4,908. |
| 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) | NONE | | | |
| 8 Excess distributions carryover from 2005 not applied on line 5 or line 7 (see page 27 of the instructions) | NONE | | | |
| 9 Excess distributions carryover to 2011. Subtract lines 7 and 8 from line 6a | NONE | | | |
| 10 Analysis of line 9 | | | | |
| a Excess from 2006 | NONE | | | |
| b Excess from 2007 | NONE | | | |
| c Excess from 2008 | NONE | | | |
| d Excess from 2009 | NONE | | | |
| e Excess from 2010 | NONE | | | |

Part XIV Private Operating Foundations (see page 27 of the instructions and Part VII-A, question 9) NOT APPLICABLE

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)

Table with columns: Tax year (a) 2010, Prior 3 years (b) 2009, (c) 2008, (d) 2007, (e) Total. Rows include: 2a Adjusted net income, 2b 85% of line 2a, 2c Qualifying distributions from Part XII, 2d Amounts included in line 2c not used directly for active conduct, 2e Qualifying distributions made directly for active conduct, 3 Complete 3a, b, or c for the alternative test relied upon (Assets, Endowment, Support).

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

1 Information Regarding Foundation Managers:

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

N/A

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

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

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

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

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

c Any submission deadlines:

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

Part XV Supplementary Information (continued)

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

| Recipient Name and address (home or business) | If recipient is an individual, show any relationship to any foundation manager or substantial contributor | Foundation status of recipient | Purpose of grant or contribution | Amount |
|---|--|--------------------------------------|-------------------------------------|--------|
| <p>a <i>Paid during the year</i></p> <p>SEE STATEMENT 8</p> | | | | |
| Total ▶ 3a | | | | 5,044. |
| <p>b <i>Approved for future payment</i></p> | | | | |
| Total ▶ 3b | | | | |

**FORM 990-PF - PART IV
CAPITAL GAINS AND LOSSES FOR TAX ON INVESTMENT INCOME**

| Kind of Property | | Description | | | | P or D | Date acquired | Date sold |
|--|---------------------------------------|---|--------------------------|---------------------------------|------------------------------------|--------------|---------------------------|------------|
| Gross sale price less expenses of sale | Depreciation allowed/ allowable | Cost or other basis | FMV as of 12/31/69 | Adj. basis as of 12/31/69 | Excess of FMV over adj basis | | Gain or (loss) | |
| | | TOTAL LONG-TERM CAPITAL GAIN DIVIDENDS | | | | | 80. | |
| 28,367.00 | | 954.806 VANGUARD WELLINGTON FUND INC PROPERTY TYPE: SECURITIES 30,000.00 | | | | | 09/16/2005 -1,633.00 | 09/22/2010 |
| 7,017.00 | | 150. ISHARES TR MSCI EMERGING MKTS INDEX PROPERTY TYPE: SECURITIES 5,344.00 | | | | | 11/09/2006 1,673.00 | 01/10/2011 |
| 10,000.00 | | 756.43 PNC LARGE CAP VALUE FUND CLASS I PROPERTY TYPE: SECURITIES 11,705.00 | | | | | VAR -1,705.00 | 01/10/2011 |
| TOTAL GAIN (LOSS) | | | | | | | ----- -1,585. ===== | |

FORM 990PF, PART I - ACCOUNTING FEES
=====

| DESCRIPTION | REVENUE AND EXPENSES PER BOOKS | NET INVESTMENT INCOME | ADJUSTED NET INCOME | CHARITABLE PURPOSES |
|--------------|---|-----------------------------|---------------------------|------------------------|
| PNC BANK, NA | 700. | | | 700. |
| TOTALS | 700. | NONE | NONE | 700. |

FORM 990PF, PART I - TAXES

=====

| DESCRIPTION | REVENUE AND EXPENSES PER BOOKS | NET INVESTMENT INCOME |
|--------------------------------|---|-----------------------------|
| FOREIGN TAXES ON QUALIFIED FOR | 40. | 40. |
| FOREIGN TAXES ON NONQUALIFIED | 1. | 1. |
| TOTALS | 41. | 41. |

ESTELLA A. ESKINS CHARITABLE TRUST

34-6515940

FORM 990PF, PART I - OTHER EXPENSES

=====

REVENUE
AND
EXPENSES
PER BOOKS

CHARITABLE
PURPOSES

DESCRIPTION

STATE FILING FEES

100.

100.

TOTALS

100.
=====

100.
=====

FORM 990PF, PART III - OTHER INCREASES IN NET WORTH OR FUND BALANCES

=====

| DESCRIPTION ----- | AMOUNT ----- |
|-------------------------------|-----------------|
| POSTED CURR YR TAXED PRIOR YR | 227. |
| ROUNDING ADJUSTMENT | 2. |
| CARRYING VALUE ADJUSTMENT | 700. |
| | ----- |
| TOTAL | 929. |
| | ===== |

FORM 990PF, PART III - OTHER DECREASES IN NET WORTH OR FUND BALANCES

| DESCRIPTION | AMOUNT |
|--------------------------------|--------|
| POSTED SUBSEQ YR TAXED CURR YR | 254. |
| TOTAL | 254. |

STATE(S) WHERE THE FOUNDATION IS REGISTERED

=====

OH

FORM 990PF, PART VIII - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES

OFFICER NAME:

PNC BANK, NA

ADDRESS:

P. O. BOX 94651

CLEVELAND, OH 44101

TITLE:

TRUSTEE

AVERAGE HOURS PER WEEK DEVOTED TO POSITION: 2

COMPENSATION 1,856.

TOTAL COMPENSATION: 1,856.

=====

=====

RECIPIENT NAME:

ELYRIA MEMORIAL HOSPITAL

ADDRESS:

ATTN ACCOUNTING DEPT

ELYRIA, OH 44035

AMOUNT OF GRANT PAID 2,522.

RECIPIENT NAME:

LORAIN COUNTY CHILDRENS SERVICES

ADDRESS:

FOR LORAIN CO CHILDRENS HOME

ELYRIA, OH 44035

AMOUNT OF GRANT PAID 2,522.

TOTAL GRANTS PAID:

5,044.

=====

FEDERAL CAPITAL GAIN DIVIDENDS

=====

LONG-TERM CAPITAL GAIN DIVIDENDS

15% RATE CAPITAL GAIN DIVIDENDS

TOTAL 15% RATE CAPITAL GAIN DIVIDENDS

80.00

TOTAL LONG-TERM CAPITAL GAIN DIVIDENDS

80.00

=====

SUMMARY OF INVESTMENTS

AS OF 05/31/11

ACCOUNT
16-75-073-9583611

ESKINS, ESTELLA A

PAGE 1

| | CARRYING VALUE | TAX COST | MARKET VALUE | % OF MARKET | ESTIMATED INCOME | YIELD AT MARKET |
|--------------------------------------|-------------------|-------------------|-------------------|----------------|---------------------|--------------------|
| PRINCIPAL CASH | | | | | | |
| CASH EQUIVALENTS | 2,481.50 | 2,481.50 | 2,481.50 | 1.381 | 1.24 | .050 |
| FIXED INCOME MUTUAL FUNDS - FIXED | 103,417.32 | 103,645.58 | 106,894.09 | 59.502 | 3,945.72 | 3.691 |
| EQUITIES MUTUAL FUNDS - EQUITY | <u>66,538.04</u> | <u>65,609.77</u> | <u>70,271.07</u> | <u>39.116</u> | <u>1,305.19</u> | <u>1.857</u> |
| TOTAL PRINCIPAL ASSETS | 172,436.86 | 171,736.85 | 179,646.66 | 100.000 | 5,252.15 | 2.924 |
| CASH EQUIVALENTS | <u>857.18</u> | <u>857.18</u> | <u>857.18</u> | <u>100.000</u> | <u>.43</u> | <u>.050</u> |
| ACCOUNT TOTAL | <u>173,294.04</u> | <u>172,594.03</u> | <u>180,503.84</u> | | <u>5,252.58</u> | <u>2.910</u> |



STATEMENT OF INVESTMENTS

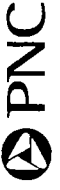
AS OF 05/31/11

ACCOUNT
16-75-073-9583611

PAGE 2

ESKINS, ESTELLA A

| PAR VALUE /SHARES | INVESTMENT DESCRIPTION | CARRYING VALUE | TAX COST | MARKET VALUE | % OF MARKET | ESTIMATED INCOME | YIELD AT MARKET | MARKET UNIT PRICE |
|-----------------------------|---|-----------------|-----------------|-----------------|--------------|------------------|-----------------|-------------------|
| CASH EQUIVALENTS | | | | | | | | |
| 2,481.500 | PNC MONEY MARKET FUND #417 | 2,481.50 | 2,481.50 | 2,481.50 | 1.375 | 1.24 | 0.050 | 1.000 |
| 857.180 | PNC MONEY MARKET FUND #417 (INCOME INVESTMENT) | 857.18 | 857.18 | 857.18 | 0.475 | 0.43 | 0.050 | 1.000 |
| | TOTAL CASH EQUIVALENTS | <u>3,338.68</u> | <u>3,338.68</u> | <u>3,338.68</u> | <u>1.850</u> | <u>1.67</u> | <u>0.050</u> | |
| MUTUAL FUNDS - FIXED | | | | | | | | |
| 1,557.632 | DODGE & COX INCOME FUND | 20,000.00 | 20,000.00 | 21,121.49 | 11.701 | 895.64 | 4.240 | 13.560 |
| 1,947.815 | PNC BOND FUND CLASS I FUND #403 | 19,860.61 | 20,088.87 | 20,510.49 | 11.363 | 673.94 | 3.286 | 10.530 |
| 1,702.486 | PNC TOTAL RETURN ADVANTAGE FUND CLASS I FUND #430 | 17,913.23 | 17,913.23 | 18,114.45 | 10.035 | 682.70 | 3.769 | 10.640 |
| 1,344.596 | PNC GOVERNMENT MRTG FD CLASS I FUND #406 | 12,350.00 | 12,350.00 | 13,002.24 | 7.203 | 537.84 | 4.137 | 9.670 |
| 3,505.153 | T ROWE PRICE SHORT TERM BOND FD #55 | 17,000.00 | 17,000.00 | 17,070.10 | 9.457 | 406.60 | 2.382 | 4.870 |
| 1,563.674 | WESTERN ASSET INTMD BND-IN | 16,293.48 | 16,293.48 | 17,075.32 | 9.460 | 749.00 | 4.386 | 10.920 |



STATEMENT OF INVESTMENTS

AS OF 05/31/11

ACCOUNT
16-75-073-9583611

ESKINS, ESTELLA A

PAGE 3

| PAR VALUE /SHARES | INVESTMENT DESCRIPTION | CARRYING VALUE | TAX COST | MARKET VALUE | % OF MARKET | ESTIMATED INCOME | YIELD AT MARKET | MARKET UNIT PRICE |
|-------------------|---------------------------------------|----------------|------------|--------------|-------------|------------------|-----------------|-------------------|
| | TOTAL MUTUAL FUNDS - FIXED | 103,417.32 | 103,645.58 | 106,894.09 | 59.219 | 3,945.72 | 3.691 | |
| | MUTUAL FUNDS - EQUITY | | | | | | | |
| 150.000 | ISHARES TR DJ SELECT DIV INDEX ETF | 9,364.50 | 9,364.50 | 8,116.50 | 4.497 | 276.30 | 3.404 | 54.110 |
| 180.000 | ISHARES MSCI EAFE INDEX FUND ETF | 12,794.40 | 12,794.40 | 11,170.80 | 6.189 | 302.22 | 2.705 | 62.060 |
| 450.000 | ISHARES RUSSELL 1000 INDEX FUND ETF | 28,386.00 | 28,386.00 | 33,849.00 | 18.753 | 571.05 | 1.687 | 75.220 |
| 332.700 | PNC SMALL CAP CORE FUND CLASS I | 3,500.00 | 3,500.00 | 4,275.20 | 2.368 | 0.00 | 0.000 | 12.850 |
| 627.887 | PNC LARGE CAP VALUE FUND CLASS I | 9,446.17 | 8,517.90 | 8,928.55 | 4.946 | 119.30 | 1.336 | 14.220 |
| 279.390 | ROYCE TOTAL RETURN FUND INV FUND #267 | 3,046.97 | 3,046.97 | 3,931.02 | 2.178 | 36.32 | 0.924 | 14.070 |
| | TOTAL MUTUAL FUNDS - EQUITY | 66,538.04 | 65,609.77 | 70,271.07 | 38.931 | 1,305.19 | 1.857 | |
| | TOTAL INVESTMENTS | 173,294.04 | 172,594.03 | 180,503.84 | 100.000 | 5,252.58 | 2.910 | |
| | CASH | 0.00 | 0.00 | 0.00 | | | | |
| | TOTAL ASSETS | 173,294.04 | 172,594.03 | 180,503.84 | | | | |
| | INCOME CASH | | | 0.00 | | | | |

