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

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

12/01, 2010, and ending

11/30, 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

JEAN GAULIN FOUNDATION
(FORMERLY GAULIN FOUNDATION, ANDREE & JEAN)

A Employer identification number

06-6519973

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

Room/suite

B Telephone number (see page 10 of the instructions)

676 VISTA LN

(494) 388-0720

City or town, state, and ZIP code

LAGUNA BEACH, CA 92651

H Check type of organization Section 501(c)(3) exempt private foundation Section 4947(a)(1) nonexempt charitable trust Other taxable private foundationI Fair market value of all assets at end of year (from Part II, col. (c), line 16) ► \$ 5,398,606. 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, etc., received (attach schedule)	0.			
2	Check ► <input checked="" 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				
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	324,609.	194,449.	194,449.	ATCH 1
7	Capital gain net income (from Part IV, line 2)			324,609.	
8	Net short-term capital gain				0.
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)	-174.	-174.	-174.	ATCH 2
12	Total. Add lines 1 through 11	518,884.	518,884.	518,884.	0.
13	Compensation of officers, directors, trustees, etc				
14	Other employee salaries and wages				
15	Pension plans, employee benefits				
16a	Legal fees (attach schedule) ATCH 3	052	FEB 24 2012	10081.	0.
b	Accounting fees (attach schedule) ATCH 4	1,441.		360.	
c	Other professional fees (attach schedule)	8,375.		0.	2,094.
17	Interest	40,196.	OPEN UT	30,117.	10,039.
18	Taxes (attach schedule) (see page 14 of the instructions) * *	19,457.	11,261.		
19	Depreciation (attach schedule) and depletion				
20	Occupancy				
21	Travel, conferences, and meetings				
22	Printing and publications				
23	Other expenses (attach schedule) ATCH 7	494.	371.	371.	123.
24	Total operating and administrative expenses	69,923.	49,111.	49,111.	12,616.
	Add lines 13 through 23	244,000.			244,000.
25	Contributions, gifts, grants paid	313,923.	49,111.	49,111.	0.
26	Total expenses and disbursements Add lines 24 and 25				256,616.
27	Subtract line 26 from line 12	204,961.			
a	Excess of revenue over expenses and disbursements				
b	Net investment income (if negative, enter -0-)		469,773.	469,773.	
c	Adjusted net income (if negative, enter -0-)			0.	

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052
1,441.
8,375.
40,196.

FEB 24 2012
10081.
6,281.
30,117.

OSC
OPEN UT

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
1	Cash - non-interest-bearing	260,470.	897,348.	897,348.
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 (attach schedule) ►			
	Less allowance for doubtful accounts ►			
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)			
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)	3,383,750.	2,951,833.	4,501,258.
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)	3,644,220.	3,849,181.	5,398,606.
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)		0.	
	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			
28	Paid-in or capital surplus, or land, bldg, and equipment fund			
29	Retained earnings, accumulated income, endowment, or other funds	3,644,220.	3,849,181.	
30	Total net assets or fund balances (see page 17 of the instructions)	3,644,220.	3,849,181.	
31	Total liabilities and net assets/fund balances (see page 17 of the instructions)	3,644,220.	3,849,181.	

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	3,644,220.
2	Enter amount from Part I, line 27a	2	204,961.
3	Other increases not included in line 2 (itemize) ►	3	
4	Add lines 1, 2, and 3	4	3,849,181.
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	3,849,181.

Form 990-PF (2010)

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 SCHEDULE					
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			
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	324,609.
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	0.

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income)

If section 4940(d)(2) applies, leave this part blank

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period?

 Yes No

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

1 Enter the appropriate amount in each column for each year, see page 18 of the instructions before making any entries

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2009	232,232.	5,172,227.	0.044900
2008	268,029.	4,608,919.	0.058154
2007	301,104.	5,468,264.	0.055064
2006	292,385.	6,052,078.	0.048312
2005	273,383.	5,857,186.	0.046675
2 Total of line 1, column (d)			2 0.253105
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 0.050621
4 Enter the net value of noncharitable-use assets for 2010 from Part X, line 5			4 5,827,230.
5 Multiply line 4 by line 3			5 294,980.
6 Enter 1% of net investment income (1% of Part I, line 27b)			6 4,698.
7 Add lines 5 and 6			7 299,678.
8 Enter qualifying distributions from Part XII, line 4			8 256,616.
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 ► <input type="checkbox"/> and enter "N/A" on line 1 . . .	1	9,395.
b	Date of ruling or determination letter _____ (attach copy of ruling letter if necessary - see instructions)		
c	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 . . .		
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	9,395.
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-) . . .	4	0.
5	Tax based on investment income. Subtract line 4 from line 3 If zero or less, enter -0- . . .	5	9,395.
6	Credits/Payments		
a	2010 estimated tax payments and 2009 overpayment credited to 2010 . . .	6a	8,196.
b	Exempt foreign organizations-tax withheld at source . . .	6b	0.
c	Tax paid with application for extension of time to file (Form 8868) . . .	6c	0.
d	Backup withholding erroneously withheld . . .	6d	
7	Total credits and payments Add lines 6a through 6d . . .	7	8,196.
8	Enter any penalty for underpayment of estimated tax Check here <input type="checkbox"/> if Form 2220 is attached . . .	8	
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed . . .	9	1,199.
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid . . .	10	
11	Enter the amount of line 10 to be Credited to 2011 estimated tax ► <input type="checkbox"/> Refunded ► <input type="checkbox"/> 11		

Part VII-A Statements Regarding Activities

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? . . .	Yes	No
1b	Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)? . . .	X	
1c	<i>If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities</i>	X	
d	Did the foundation file Form 1120-POL for this year? . . .		
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? . . . <i>If "Yes," attach a detailed description of the activities</i>	X	
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? <i>If "Yes," attach a conformed copy of the changes</i> ATCH. 8 . . .	X	
4a	Did the foundation have unrelated business gross income of \$1,000 or more during the year? . . .	X	
b	If "Yes," has it filed a tax return on Form 990-T for this year? . . .	X	
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If "Yes," attach the statement required by General Instruction T</i>	X	
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? . . .	X	
7	Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col (c), and Part XV</i> . . .	X	
8a	Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) ► CA,		
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by <i>General Instruction G</i> ? If "No," attach explanation . . .	X	
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)? <i>If "Yes," complete Part XIV</i> . . .	X	
10	Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses</i> . . .	X	

Part VII-A Statements Regarding Activities (continued)

11		X
12		X
13	X	
14	Telephone no ► 949-715-7364	
15	ZIP + 4 ► 92651	
16	Yes	No

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)

12 Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?

13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application?

Website address ► N/A

14 The books are in care of ► JEAN GAULIN Located at ► 676 VISTA LN LAGUNA BEACH, CA

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here ► 15 and enter the amount of tax-exempt interest received or accrued during the year

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 90-221. If "Yes," enter the name of the foreign country ►

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

	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
1b 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)?		
1c Organizations relying on a current notice regarding disaster assistance check here ► 15		
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?		X
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))		
a At the end of tax year 2010, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2010?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
If "Yes," list the years ►		
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)		
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?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
b If "Yes," did it have excess business holdings in 2010 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2010)		
3b		
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		
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?		X
4a		
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	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(3) Provide a grant to an individual for travel, study, or other similar purposes?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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)		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	5b	
Organizations relying on a current notice regarding disaster assistance check here ► <input type="checkbox"/>				
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?	<input type="checkbox"/> Yes <input type="checkbox"/> 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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	6b	X
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	7b	
b	If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?			

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors**1 List all officers, directors, trustees, foundation managers and their compensation (see 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
ATTACHMENT 9		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

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	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	NONE	
2	-----	
3	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	5,205,741.
b Average of monthly cash balances	1b	710,229.
c Fair market value of all other assets (see page 25 of the instructions)	1c	0.
d Total (add lines 1a, b, and c)	1d	5,915,970.
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	0.
3 Subtract line 2 from line 1d	3	5,915,970.
4 Cash deemed held for charitable activities Enter 1 1/2 % of line 3 (for greater amount, see page 25 of the instructions)	4	88,740.
5 Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	5,827,230.
6 Minimum investment return. Enter 5% of line 5	6	291,362.

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	291,362.
2a Tax on investment income for 2010 from Part VI, line 5	2a	9,395.
b Income tax for 2010 (This does not include the tax from Part VI)	2b	
c Add lines 2a and 2b	2c	9,395.
3 Distributable amount before adjustments Subtract line 2c from line 1	3	281,967.
4 Recoveries of amounts treated as qualifying distributions	4	
5 Add lines 3 and 4	5	281,967.
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	281,967.

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	256,616.
b Program-related investments - total from Part IX-B	1b	0.
2 Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc, purposes	2	0.
3 Amounts set aside for specific charitable projects that satisfy the		
a Suitability test (prior IRS approval required)	3a	0.
b Cash distribution test (attach the required schedule)	3b	0.
4 Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	256,616.
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	N/A
6 Adjusted qualifying distributions. Subtract line 5 from line 4	6	256,616.

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				281,967.
2 Undistributed income, if any, as of the end of 2010			242,486.	
a Enter amount for 2009 only				
b Total for prior years 20 08, 20 07, 20 06				
3 Excess distributions carryover, if any, to 2010				
a From 2005				
b From 2006				
c From 2007				
d From 2008				
e From 2009	0.			
f Total of lines 3a through e	0.			
4 Qualifying distributions for 2010 from Part XII, line 4 ► \$ 256,616.			242,486.	
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				14,130.
e Remaining amount distributed out of corpus	0.			
5 Excess distributions carryover applied to 2010 (If an amount appears in column (d), the same amount must be shown in column (a))	0.			0.
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	0.			
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				267,837.
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	0.			
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	0.			

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

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 ► 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	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)				
<i>a Paid during the year</i>				
ATTACHMENT 10				
Total			► 3a	244,000.
<i>b Approved for future payment</i>				
Total			► 3b	

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated

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	194,450.
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			18	324,608.
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 ATTACHMENT 11		-174.		
c				
d				
e				
12 Subtotal Add columns (b), (d), and (e)		-174.		519,058.
13 Total. Add line 12, columns (b), (d), and (e)			13	518,884.

(See worksheet in line 13 instructions on page 29 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 foundation's exempt purposes (other than by providing funds for such purposes) (See page 29 of the instructions)

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

1. Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?	Yes	No
a. Transfers from the reporting foundation to a noncharitable exempt organization of		
(1) Cash	1a(1)	X
(2) Other assets	1a(2)	X
b. Other transactions		
(1) Sales of assets to a noncharitable exempt organization	1b(1)	X
(2) Purchases of assets from a noncharitable exempt organization	1b(2)	X
(3) Rental of facilities, equipment, or other assets	1b(3)	X
(4) Reimbursement arrangements	1b(4)	X
(5) Loans or loan guarantees	1b(5)	X
(6) Performance of services or membership or fundraising solicitations	1b(6)	X
c. Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c	X
d. If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.		

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 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.

Signature of officer or trustee

Date _____

Title

**Paid
Prepared
Use Only**

Print/Type preparer's name

Preparer's signature

Date

PTIN

Firm's name ► BKD, LLP

John's EIN ► 44-0160260

Firm's address

Firm's EIN ► 44-0160260

10001 REUNION PLACE, SUITE 400
SAN ANTONIO, TX

78216-4137

Phone no 210.341.9400

Form 990-PF (2010)

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)	
2,442,697.			PUBLICLY TRADED SECURITIES PROPERTY TYPE: SECURITIES 2,122,593.			P	VAR 320,104.	VAR
823.			CAPITAL GAINS DIVIDENDS PROPERTY TYPE: SECURITIES			P	VAR 823.	VAR
3,682.			PASSTHROUGH CAPITAL GAINS FROM US OIL FU PROPERTY TYPE: SECURITIES			P	VAR 3,682.	VAR
TOTAL GAIN (LOSS)							<u>324,609.</u>	

ATTACHMENT 1FORM 990PF, PART I - DIVIDENDS AND INTEREST FROM SECURITIES

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>	<u>NET INVESTMENT INCOME</u>
INTEREST	63,751.	63,751.
DIVIDENDS	136,446.	136,446.
AMORTIZATION OF BOND PREMIUM	-5,748.	-5,748.
TOTAL	<u>194,449.</u>	<u>194,449.</u>

FORM 990PF, PART I - OTHER INCOME

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>	<u>NET INVESTMENT INCOME</u>
OTHER INCOME FROM US OIL FUND	-174.	-174.
TOTALS	<u><u>-174.</u></u>	<u><u>-174.</u></u>

ATTACHMENT 2

FORM 990PF, PART I - LEGAL FEES

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>	<u>NET INVESTMENT INCOME</u>	<u>ADJUSTED NET INCOME</u>	<u>CHARITABLE PURPOSES</u>
LEGAL FEES	1,441.	1,081.	360.	
TOTALS	<u>1,441.</u>	<u>1,081.</u>	<u>0.</u>	<u>360.</u>

ATTACHMENT 3

FORM 990PF, PART I - ACCOUNTING FEES

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>	<u>NET INVESTMENT INCOME</u>	<u>ADJUSTED NET INCOME</u>	<u>CHARITABLE PURPOSES</u>
ACCOUNTING FEES	8,375.	6,281.		2,094.
TOTALS	<u>8,375.</u>	<u>6,281.</u>	<u>0.</u>	<u>2,094.</u>

ATTACHMENT 4

FORM 990PF, PART I - OTHER PROFESSIONAL FEES

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>	<u>NET INVESTMENT INCOME</u>	<u>CHARITABLE PURPOSES</u>
MANAGEMENT FEES	40,156.	30,117.	10,039.
TOTALS	<u>40,156.</u>	<u>30,117.</u>	<u>10,039.</u>

FORM 990PF, PART I - TAXES

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>	<u>NET INVESTMENT INCOME</u>
FOREIGN TAXES	11,261.	11,261.
TAX ON INVESTMENT INCOME	8,196.	
TOTALS	<u><u>19,457.</u></u>	<u><u>11,261.</u></u>

FORM 990PF, PART I - OTHER EXPENSES

<u>DESCRIPTION</u>	<u>EXPENSES</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>	<u>NET INVESTMENT INCOME</u>	<u>CHARITABLE PURPOSES</u>
MISCELLANEOUS EXPENSES		494.	371.	123.
TOTALS		<u>494.</u>	<u>371.</u>	<u>123.</u>

ATTACHMENT 8FORM 990PF, PART VII-A, LINE 3 - CONFORMED COPY OF THE CHANGES

THE TRUSTEES OF THE FOUNDATION AMENDED AND RESTATED ITS TRUST INSTRUMENT, AND A TRUE AND CORRECT COPY OF THE AMENDED AND RESTATED TRUST INSTRUMENT IS ATTACHED HERETO. THE AMENDMENTS ARE NON-MATERIAL, THAT IS, THERE IS NO CHANGE IN PURPOSE OR OTHER FUNDAMENTALS OF ORGANIZATION, BUT RATHER, A NAME CHANGE AND A CHANGE OF CHARITABLE BENEFICIARIES UPON ANY ULTIMATE TERMINATION OF THE FOUNDATION.

FORM 990PF, PART VIII - LIST OF OFFICERS, DIRECTORS, AND TRUSTEESATTACHMENT 9

<u>NAME AND ADDRESS</u>	<u>TITLE AND AVERAGE HOURS PER WEEK DEVOTED TO POSITION</u>	<u>COMPENSATION</u>	<u>CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS</u>	<u>EXPENSE ACCT AND OTHER ALLOWANCES</u>
MATHIEU GAULIN 676 VISTA LANE LAGUNA BEACH, CA 92651	TRUSTEE 3.00	0.	0.	0.
JEAN GAULIN 676 VISTA LANE LAGUNA BEACH, CA 92651	TRUSTEE 3.00	0.	0.	0.
GRAND TOTALS		0.	0.	0.

FORM 990PF, PART XV - GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR

<u>RECIPIENT NAME AND ADDRESS</u>	<u>RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT</u>	<u>PURPOSE OF GRANT OR CONTRIBUTION</u>	<u>AMOUNT</u>
UNITED WAY OF CHITTENDEN COUNTY 412 FARRELL, STE 200 SOUTH BURLINGTON, VT 05403	PUBLIC CHARITY	GENERAL CHARITABLE CONTRIBUTION	75,000
ATLANTIC SALMON FEDERATION P O BOX 807 CALAIS, ME 04619	PUBLIC CHARITY	GENERAL CHARITABLE CONTRIBUTION	2,000
FRIENDS OF POLYTECHNIQUE C/O SUSAN L Q FLAHERTY 17251 1 STREET, NW STE 300 WASHINGTON, DC 20006	PUBLIC CHARITY	GENERAL CHARITABLE CONTRIBUTION	80,000
LAGUNA ART MUSEUM 307 CLIFF DRIVE LAGUNA BEACH, CA 92651	PUBLIC CHARITY	GENERAL CHARITABLE CONTRIBUTION	40,000
FLETCHER ALLEN HEALTH CARE UHC CAMPUS 4610H4 111 COLCHESTER AVENUE BURLINGTON, VT 05401	PUBLIC CHARITY	GENERAL CHARITABLE CONTRIBUTION	47,000

<u>TOTAL CONTRIBUTIONS PAID</u>	<u>244,000</u>
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ATTACHMENT 10

FORM 990-PF, PART XVI-A - ANALYSIS OF OTHER REVENUE

<u>DESCRIPTION</u>	<u>BUSINESS CODE</u>	<u>AMOUNT</u>	<u>EXCLUSION CODE</u>	<u>AMOUNT</u>	<u>RELATED OR EXEMPT FUNCTION INCOME</u>
PASSTHROUGH LOSS FROM INVESTMENT IN US OIL FUND		-174.	01		
TOTALS				<u><u>-174.</u></u>	

ATTACHMENT 11

EXHIBIT 3

AMENDED AND RESTATED TRUST AGREEMENT

WHEREAS, Andrée LeBoeuf and Jean Gaulin established the ANDRÉE & JEAN GAULIN FOUNDATION (the "Foundation") as a charitable trust pursuant to that certain Agreement dated November 29, 2001 (the "Trust Agreement") in order to support diverse charitable, religious, scientific, literary and/or educational purposes within the meaning of section 501(c)(3) of the Internal Revenue Code of 1986 (and corresponding provisions of any subsequent federal tax laws) (the "Code");

WHEREAS, Andrée LeBoeuf and Jean Gaulin were the sole grantors of the Foundation (the "Grantors") and currently serve as the sole trustees of the Foundation (the "Trustees", which shall also refer hereinafter to whomsoever the Trustees may be from time to time);

WHEREAS, after careful consideration the Grantors/Trustees, being all of the persons party to the Trust Agreement, desire to amend and restate the Trust Agreement as hereinafter provided in this Amended and Restated Trust Agreement ("Restatement"), which Restatement shall in all respects supersede the Trust Agreement.

WITNESSETH:

With the execution of this Restatement, this charitable trust shall be henceforth known as the JEAN GAULIN FOUNDATION (the "Foundation"), and the Foundation's assets shall be held, in trust, with any property added to the trust from time to time (together, the "trust fund"), as follows:

Article I. Purpose of Trust. This trust shall be operated exclusively for charitable, religious, scientific, literary and/or educational purposes, including the prevention of cruelty to children or animals, within the meaning of section 501(c)(3) of the Code and the federal income tax regulations thereunder (the "corresponding regulations") (the Foundation's 501(c)(3) exempt purposes"). In carrying out or furthering the Foundation's 501(c)(3) exempt purposes, the Trustees may make payments to or on behalf of, distributions to, and program-related investments in or loans to organizations (i) that are exempt from federal income tax under section 501(a) of the Code as organizations described in section 501(c)(3) of the Code and the corresponding regulations, and (ii) transfers to which are deductible for federal income, gift and estate tax purposes by residents and citizens of the United States of America ("qualified charitable organizations"), and such other payments, distributions, and program-related loans and investments as the Trustees from time to time determine for the Foundation's 501(c)(3) exempt purposes.

No part of the trust fund shall inure to the benefit of or be distributable to the Trustees or any other private individual or entity, except in furtherance of the Foundation's 501(c)(3) exempt purposes. No substantial part of the activities of the Foundation shall consist of the carrying on of propaganda, or otherwise attempting, to influence legislation, and the Foundation shall not participate or intervene in (including the publication or distribution of statements) any political campaign on behalf of or in opposition to any candidate for public office. Notwithstanding any other provision of this Restatement, the Foundation shall not carry on any activities not permitted to be carried on by a qualified charitable organization.

Article II. Contributions. The Trustees may receive contributions from any persons or entities, in cash or other property acceptable to the Trustees, including restricted contributions, provided that (i) the Trustees may not accept inter vivos contributions that are inevitably committed to go to one or more organizations created or organized outside the United States of America or any possession thereof ("foreign charitable organizations"), (ii) the Trustees may, without the order or approval of any court, vary any restriction if the Trustees in their discretion determine that circumstances make literal compliance with that restriction obsolete, inappropriate or impracticable, and (iii) the restrictions must be consistent with the Foundation's 501(c)(3) exempt purposes and its qualifications as a qualified charitable organization and imposed by the donor by written instrument signed and acknowledged by the Trustees and noted upon or kept attached to the executed original of this Restatement held by the Trustees ("valid restrictions"). All contributions received together with the income therefrom shall be held, managed, administered and distributed by the Trustees under the terms of this Restatement. Unless otherwise specifically required, the Trustees may mingle restricted contributions with other assets of the trust fund for investment purposes.

Article III. Distribution of Trust Fund. The Trustees shall make payments, distributions and program-related loans and investments from the trust fund, in such amounts, at such times, in such manner and for such of the Foundation's 501(c)(3) exempt purposes as the Trustees in their discretion determine from time to time, subject to any valid restrictions imposed on contributions to the trust fund; provided, however, that any contributions for which a corporation would be entitled, in whole or in part, to the charitable deduction under Section 170 of the Code, and any transfers for which the estate of a decedent nonresident not a citizen of the United States of America would be entitled, in whole or in part, to the charitable deduction under section 2106 of the Code, together with the income therefrom, shall be used solely within the United States of America. Any undistributed income shall be added to principal.

With regard to any payments, distributions or program-related investments in or loans to a foreign charitable organization, the Trustees shall review all requests for funds from each such organization, require that a request specify the use to which the funds will be put, and if the Trustees approve a request as being in furtherance of the Foundation's 501(c)(3) exempt purposes, authorize payment of the funds to the approved grantee on condition that such grantee furnish a periodic accounting to show that the funds were expended for the purposes approved by the Trustees. The Trustees may, in their discretion, refuse to make any such grant or otherwise render financial assistance to or for any or all of the purposes for which funds are requested by a foreign charitable organization; may, in their discretion, withdraw approval of any such grant and instead use such grant funds (including any contributions received in support of such grant) for the Foundation's other 501(c)(3) exempt purposes as determined by the Trustees in their discretion; and shall make the fact that the Trustees' control and discretion over all contributions made to the Foundation in support of a grant to a foreign charitable organization available to any contributor, upon request, whether before or after a contribution has been made.

Article IV. Termination or Dissolution of Foundation. This trust shall terminate at the earlier of: (a) the later to occur of date of death of Jean Gaulin or the date of death of Mathieu Gaulin, or if Mathieu is survived by one or more natural or adopted children of the age of twenty-one years or more at the time of his death, then at the death of the last to survive of such children who are willing and capable to serve as Trustee, or (b) the date on which the Trustees determine in their discretion to terminate this trust. Subject to the provisions of the Article entitled "Contributions" regarding restricted contributions to the trust fund, upon termination of the trust, all of the trust fund remaining after payment or adequate provision for the lawful debts and obligations of the Foundation and the expenses of its termination shall be distributed as below.

Similarly, if the Trustees incorporate the Foundation under the power to incorporate granted under this Restatement, the corporation shall be liquidated or dissolved at the earlier of: (a) the later to occur of date of death of Jean Gaulin or the date of death of Mathieu Gaulin, or if Mathieu is survived by one or more natural or adopted children of the age of twenty-one years at the time of his death, then at the death of the last to survive of such children who are willing and capable to serve as Trustee, or (b) the date of which the governing body of the corporation determines, in its discretion to liquidate or dissolve the corporation. Subject to any valid restrictions (as that term is defined in the Article entitled "Contributions") imposed on contributions to the Foundation, upon the winding up and dissolution of the Foundation, all the Foundation's assets remaining after the payment or adequate provision for the lawful debts and obligations of the Foundation and the expenses of its liquidation or dissolution shall be distributed as below.

In either case, the distribution of all of the trust fund remaining after payment or adequate provision for the lawful debts and obligations of the Foundation and the expenses of its termination shall be made to Friends of Polytechnique of Montréal, a District of Columbia corporation (EIN 30-0212646), or if not in existence at the time of distribution, to Fondation de Polytechnique, a Canadian Registered Charity (Charities Registration Number 10183 5502 RR 0001), of Montréal, Quebec, Canada; provided, however, that notwithstanding the foregoing, the Trustees of this trust or the governing body of the corporation, as the case may be, may exercise their sole and absolute discretion to distribute up to twenty-five percent (25%) of the said distribution to one or more qualified charitable organizations (as that term is defined in the Article entitled "Purpose of Trust").

If any one or more of the distributions cannot reasonably be made without the imposition of a tax pursuant to section 507 of the Code, then the trust fund shall be distributed (i) for such of the Foundation's 501(c)(3) exempt purposes (as that term is defined in the Article entitled "Purpose of Trust") and in such manner and proportions as the Trustees shall determine in their discretion, or (ii) to the federal government, or (iii) to a state or local government for a public purpose, or (iv) by a court of competent jurisdiction for the judicial district in which the principal office of the Foundation is then located, exclusively for such of the Foundation's 501(c)(3) exempt purposes or to such one or more qualified charitable organizations (as that term is defined in the Article entitled "Purpose of Trust") having similar 501(c)(3) exempt purposes as the court shall determine.

Article V. Qualification as Exempt Organization. It is intended that the Foundation qualify and continue to qualify as a qualified charitable organization. To this end, the Trustees are directed to do whatever is required for the Foundation to so qualify and to refrain from doing anything that would prevent the Foundation from so qualifying. Specifically, in extension and not in limitation of this direction, the Trustees are directed to amend this Restatement under the provisions of the Article entitled "Amendment," to the extent necessary to achieve this objective.

Article VI. Prohibited Powers. Notwithstanding any other provisions of this Restatement, the Trustees shall distribute trust income and principal for each taxable year at such time and in such manner so as not to subject the Foundation to the tax on undistributed income imposed by section 4942 of the Code.

Notwithstanding any other provisions of this Agreement, the Trustees shall not engage in any act of self-dealing as defined in section 4941(d) of the Code; nor retain any excess business holdings as defined in section 4943(c) of the Code; nor make any investments in such manner as to subject the Foundation to tax under section 4944 of the Code; nor make any taxable expenditures as defined in section 4945(d) of the Code.

Article VII. Power to Incorporate. The Trustees may form and organize a corporation to carry out or further the Foundation's 501(c)(3) exempt purposes. The corporation shall be organized in such state as may be determined by the Trustees. The corporation, if organized, shall succeed to and shall have the sole power to administer and control the affairs and property of the Foundation and to carry out its uses, objects and 501(c)(3) exempt purposes. If the corporation is organized, it shall be named the Jean Gaulin Foundation, or if that name is not available for use, a substantially similar name. Upon the creation and organization of the corporation, the Trustees are authorized and empowered to convey, transfer and deliver to the corporation all the property and assets to which this trust is or may become entitled. It is the purpose of this provision that the corporation, if incorporated and organized as provided by this Article, shall take the place of the Trust Agreement and Restatement as if initially named in the Trust Agreement and Restatement. If the corporation is formed, it shall have the same powers and authority as are vested in the Trustees by this Restatement, subject to the same limitations and restrictions; provided however that the corporation may have such additional powers as permitted by statute as are not inconsistent with this Restatement. The Trustees shall be the incorporators of the corporation, together with such other persons as may be chosen for the purpose, and the Trustees shall constitute and act as the first board of directors of the corporation, together with such other persons as the Trustees may select. The articles of incorporation, certificate of incorporation, bylaws, and other provisions for the organization and management of the corporation, its affairs and property shall be such as the Trustees shall determine consistent with the provisions of this Article; provided, however, that the corporation shall be organized and operated so as to qualify as a qualified charitable organization.

Article VIII. Amendment. The trust fund shall remain irrevocably dedicated to charitable purposes as otherwise specifically provided in this Restatement. The Trustees shall have the power, without consent of any interested party, to amend or modify this Restatement at any time either as required by the Article entitled "Qualification as Exempt Organization" or in any other manner or for any other purpose consistent with the Foundation's 501(c)(3) exempt purposes, its qualification as qualified charitable organization and the valid restrictions imposed on contributions to the trust fund; provided, however, that no amendment or modification may be made that would cause the Foundation to violate any provision of the Code or corresponding regulations applicable to private foundations within the meaning of section 509 of the Code, and no amendment or modification to any power of amendment hereunder may remove these restrictions from such power, and provided further, that only the person or persons who hold the power to remove Trustees, as set forth in the provisions of the Article entitled "Appointment of Trustees" shall have the power to amend those trustee removal provisions. Every amendment to or modification of this Restatement shall be by written instrument signed and acknowledged by the Trustees and, in the case of amendments to the Trustee removal powers, by the person or persons having the power to amend those provisions, and shall be noted upon or kept attached to the executed original of this Restatement held by the Trustees.

Article IX. Definition of Trustee. Except as otherwise provided herein, any Trustee who acts under this Restatement may exercise all of the rights, powers and discretions and shall be entitled to all of the privileges and immunities granted to the named Trustee. Any references in this Restatement to the Trustees shall include (unless otherwise expressly provided) all Trustees from time to time. No surety bond shall be required of any Trustee.

Article X. Appointment of Trustees. From the effective date of this Restatement, the Trustees hereunder shall be Jean Gaulin and Mathieu Gaulin, and Andrée LeBoeuf shall cease to be a Trustee of the Foundation and forfeit any and all right, title, and interest in the Foundation or the trust estate under the Trust Agreement and Restatement. Jean Gaulin acting alone may remove any Trustee or appoint one or more Trustees at any time. If either Jean Gaulin or Mathieu Gaulin shall cease to act due to incapacity or death, the other Trustee may appoint such of Mathieu Gaulin's adult children, if any, who are able and willing to act as Trustee. The Trustees acting together may appoint one or more additional Trustees or successor Trustees at any time. Any individual Trustee may at any time appoint his or her successor as Trustee, individual or corporate, subject to approval of any other Trustee(s) at the time. If Jean Gaulin and Mathieu Gaulin die without having appointed other Trustees, or if a child of Mathieu Gaulin has served as Trustee and dies without having appointed a successor, or there are otherwise no Trustees then serving, then Friends of Polytechnique of Montréal shall become a corporate successor Trustee for the purpose of an orderly winding up and termination of the Foundation's affairs and final distribution. If Friends of Polytechnique of Montréal is not in existence, then Fondation de Polytechnique shall become a corporate successor Trustee for the purpose of an orderly winding up and termination of the Foundation's affairs and final distribution, and if by the law of its domicile or other policy it is not permitted to serve in a trustee capacity, it shall appoint a U.S. person or entity as Trustee for this purpose. Such appointments shall not require court approval.

Any Trustee is authorized to resign at any time without court approval. The resignation, appointment, revocation of appointment, or removal of a Trustee may be made by the persons authorized to take such action by delivery of an acknowledged instrument to the Trustees then acting and any Trustee to be appointed, or, if none, to a court having jurisdiction over the trust. Any appointment of a Trustee may be conditioned to commence or cease upon a future event and may be revoked or modified at any time before that future event has occurred. Unless otherwise expressly provided, any power to appoint a Trustee shall permit appointment of an individual or institution qualified to act as such Trustee such as a corporate trustee, and any power to appoint (but not to remove) a Trustee shall be exercised by the parent (or, if none, the legal representative) of any minor and the legal representative of any incapacitated person holding such power.

A determination that any individual Trustee is incapacitated shall be deemed a resignation by that individual as Trustee as of the date of the determination. An individual Trustee shall be considered incapacitated if the individual is under a legal disability or by reason of illness or mental or physical disability is unable to give prompt and intelligent consideration to financial matters. The determination as to whether an individual Trustee is incapacitated shall be made by our Trustees other than the individual, or, if none, by the institution or individual designated to succeed the individual as Trustee, who may rely conclusively upon (1) the written opinion of the individual's primary physician, (2) the written opinion of any two independent physicians who have in good faith examined the individual for the purpose of determining whether the individual is incapacitated, or (3) the written order of a court appointing a conservator or guardian of the individual's person or property.

Article XI. Investment Counsel. Subject to the provisions of the Article entitled "Prohibited Powers", the Trustees may employ investment counsel; consult with such counsel on any matters relating to the retention, sale, purchase, investment, or reinvestment of securities or other property; delegate to such investment counsel the Trustees' investment authority; and pay such investment counsel reasonable compensation for services in addition to paying regular compensation to any non-individual Trustees. The Trustees may act upon or refrain from acting upon the advice of such investment counsel in whole or in part, and to the extent the Trustees follow the advice of such investment counsel or reasonably rely upon such investment counsel's exercise of delegated investment authority, our Trustees shall not be liable for any action taken or omitted, except in the case of willful misconduct.

Article XII. Governing Law. From the effective date of this Restatement, the validity, construction, and administration of this Restatement and trust shall be governed by the law of Texas. However, in any conflict with section 501(c)(3) of the Code, the corresponding regulations or any other requirements for the qualification of the Foundation as a charitable organization, section 501(c)(3) of the Code, the corresponding regulations and any such other requirements shall govern this Restatement and trust.

Article XIII. Delegation. Except as otherwise expressly provided herein, any Trustee may delegate to the other Trustees the right to exercise any power (discretionary, administrative or otherwise) and may revoke the delegation at any time by delivery of an acknowledged instrument to such other Trustees, including the payment of any taxes, interest, penalties and quarterly estimated taxes the Foundation may owe, and request extensions of time to file any such returns or forms or to pay such taxes, and to take any and all further actions as in the judgment of the Trustee so acting, may be necessary or advisable in connection with the foregoing. Provided however that while Trustees may delegate the preparation of the annual Return of Private Foundation, IRS Form 990-PF, contemporaneous with the filing, each Trustee shall review the annual Return of Private Foundation, IRS Form 990-PF as well as any corresponding state returns or forms the Foundation may be required to file from time to time.

Article XIV. Majority Controls. Except as otherwise expressly provided herein, in the event of a disagreement among the Trustees, the decision of the majority shall control and shall be as effective as if the decision had been made unanimously; provided, however, that in the event of a deadlock vote of Trustees, Jean Gaulin in his sole and absolute discretion shall have the deciding vote to break the deadlock. A Trustee not joining in a decision of the majority or resolved as aforesaid shall not be liable for any action taken pursuant to it.

Article XV. Trustee Duty and Liability. Each Trustee shall discharge fiduciary duty to the Foundation in good faith, with the care an ordinarily prudent person in a like position would exercise under similar circumstances, and in a manner such Trustee reasonably believes to be in the best interests of the Foundation. Each Trustee, in discharging fiduciary duty to the Foundation shall be entitled to rely on information, opinions, reports or statements, including financial and other financial data, if prepared or presented either (i) by an employee or agent of the Foundation whom such Trustee reasonably believes to be reliable and competent in the matters presented, or (ii) by an attorney, public accountant or other person retained by the Trustees as to matters such Trustee reasonably believes are within such person's professional competence; provided, however, that a Trustee shall not be considered to be acting in good faith if such Trustee has knowledge concerning the matter in question that makes such reliance unwarranted. A Trustee shall not be liable or accountable for any mistake or error of judgment, for any action taken or omitted by any other Trustee, or for any loss or depreciation in the value of the trust fund, unless it (a) involved a knowing and culpable violation of law by such Trustee, (b) enabled such Trustee to receive an improper personal economic gain, (c) showed a lack of good faith and a conscious disregard for Trustee's fiduciary duty under circumstances in which such Trustee was aware that the conduct or omission created an unjustifiable risk of serious injury to the Foundation, or (d) constituted a sustained and unexcused pattern of inattention that amounted to an abdication of such Trustee's fiduciary duty to the Foundation.

Article XVI. Indemnification. Subject to the Article entitled "Prohibited Powers", the Foundation may indemnify any person, or the legal representatives thereof, made a party to any proceeding by reason of the fact that such person is or was a Trustee, employee or agent of the Foundation, or that such person is or was serving at the request of the Foundation as a director, officer, partner, trustee, employee or agent of another enterprise, to the full extent permitted by Texas state law, including, by analogy, any Texas state corporate law governing the indemnification of directors and/or officers of nonprofit corporations, and, prior to the final disposition of any such proceeding, may pay or reimburse the reasonable expenses incurred by such person in connection therewith to the fullest extent permitted by such state laws if (i) such person furnishes the Foundation a written

affirmation of good faith belief that he or she has met the standard of conduct described in the Article entitled "Trustee Duty and Liability", (ii) such person furnishes the Foundation a written undertaking, executed personally on his or her behalf, to repay the advance if it is ultimately determined that he or she did not meet that standard of conduct, and (iii) a determination is made that the facts then known to those making the determination would not preclude indemnification under this Article. The intent of this Article is and it shall be interpreted to authorize the Foundation to provide the fullest possible indemnification of, and advance of expenses to, each person who is or was a Trustee, employee or agent of the Foundation and each person who is or was serving at the request of the Foundation as a director, officer, partner, trustee, employee or agent of another enterprise, that is permitted by state law and not prohibited by the federal laws applicable to qualified charitable organizations.

Article XVII. Powers. Subject to the Article entitled "Prohibited Powers", and to the condition that no power or discretion shall be exercised by the Trustees in any manner or for any purpose that is not consistent with the Foundation's 501(c)(3) exempt purposes, its qualification as a qualified charitable organization, and the valid restrictions imposed on contributions to the trust fund, but without otherwise limiting the powers conferred upon them by law, the Trustees are authorized and empowered, without the order or approval of any court: (1) To retain, acquire, or sell any variety of real or personal property (including any discretionary common trust fund of any corporate Trustee acting under this document, mutual funds, covered or uncovered stock options, and investments in foreign securities), without regard to diversification and without being limited to the investments authorized for trust funds; (2) to exercise stock options; (3) to enter into agreements for the sale, merger, reorganization, dissolution or consolidation of any corporation or properties; (4) to manage, improve, repair, sell, mortgage, lease, pledge, convey, option or exchange any property and take back purchase money mortgages thereon; (5) to form or join in forming partnerships, limited liability companies or corporations to carry out or further the Foundation's 501(c)(3) exempt purposes or for investment purposes, to transfer any part or all of the trust fund thereto, and to operate, manage and supervise such entities, participate in the operation, management and supervision thereof, or delegate such power to any person or persons the Trustee's may select; (6) to make any distribution in cash or in kind, or partly in each; (7) to maintain custody or brokerage accounts and to register securities in the name of a nominee; (8) to compromise and settle claims (including those relating to taxes); (9) to borrow funds from any person or corporation and pledge or mortgage trust assets to secure such loans; (10) to extend, renew or renegotiate loans or guarantees; (11) to initiate and participate in fundraising activities, expeditions or other projects to further or promote the Foundation's 501(c)(3) exempt purposes; (12) to employ attorneys, accountants, investment counsel, custodians, brokers and other agents to assist in the administration of the trust fund and to pay reasonable compensation for such services; (13) to vote and give proxies to vote shares of stock; and (14) to open, close, maintain, draw checks on (and in any other manner withdraw funds from) and make deposits to bank accounts of any kind.

This Restatement shall be executed in duplicate originals, each of which shall be considered an original copy of the Restatement.

Please turn the page.

The effective date of this Restatement shall be the date on which the last to sign executes the duplicate originals.

IN WITNESS WHEREOF, JEAN GAULIN, and ANDRÉE LeBOEUF, the Grantors and Trustees, have hereunto set their respective hands and seals as of the day and year shown below for each.

Jean Gaulin
Jean Gaulin, Grantor and Trustee

Date: November 30th, 2011

SIGNED, SEALED, PUBLISHED AND DECLARED by JEAN GAULIN, the Grantor and Trustee, as and for his Restatement of charitable trust, in the presence of us and each of us who at his request, in his presence and in the presence of each other, have hereunto subscribed our names as witnesses on the date shown above.

Witness

Witness

~~SEE ATTACHED NOTARIAL DOCUMENT~~

STATE OF CALIFORNIA)
) SS:
COUNTY OF _____)

On the _____ day of _____, 2011, before me, the undersigned, personally appeared JEAN GAULIN, personally known to me or proved to me on the basis of a driver's license or other satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged before me that he executed the same as his free act and deed in his capacity therein stated, that by his signature on the instrument, he executed the instrument for the purposes therein contained, and that he made his appearance before me in California.

[SEAL]

Notary Public

Date:

Andrée LeBoeuf, Grantor and Trustee

SIGNED, SEALED, PUBLISHED AND DECLARED by ANDRÉE LeBOEUF the Grantor and Trustee, as and for her Restatement of charitable trust, in the presence of us and each of us who at her request, in her presence and in the presence of each other, have hereunto subscribed our names as witnesses on the date shown above.

Witness

Witness

STATE OF VERMONT)
) ss:
COUNTY OF _____)

On the _____ day of _____, 2011, before me, the undersigned, personally appeared ANDRÉE LeBOEUF, personally known to me or proved to me on the basis of a driver's license or other satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged before me that she executed the same as her free act and deed in her capacity therein stated, that by her signature on the instrument, she executed the instrument for the purposes therein contained, and that she made her appearance before me in _____, Vermont.

CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT

State of California

County of Orange

On 11/20/11 Date

before me,

Here Insert Name and Title of the Officer

personally appeared

Dawn Mills, Notary Public
Joseph Lee Paul Sean Gavin

Name(s) of Signer(s)



who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies); and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal

Signature:

Signature of Notary Public

Place Notary Seal and/or Stamp Above

OPTIONAL

Though the information below is not required by law, it may prove valuable to persons relying on the document and could prevent fraudulent removal and reattachment of this form to another document!

Description of Attached Document

Title or Type of Document

Resolution to Transfer Assets

Document Date 11/20/11

Number of Pages Twenty

Signer(s) Other Than Named Above

Capacity(ies) Claimed by Signer(s)

Signer's Name: RLJ Gavin

Signer's Name: _____

Corporate Officer — Title(s) _____

Corporate Officer — Title(s) _____

Individual

Individual

Partner — Limited General

Partner — Limited General

Attorney in Fact

Attorney in Fact

Trustee

Trustee

Guardian or Conservator

Guardian or Conservator

Other _____

Other _____

Signer Is Representing _____

Itself

RIGHT THUMPRINT
OF SIGNER

Top of thumb here

RIGHT THUMPRINT
OF SIGNER

Top of thumb here

Signer Is Representing _____

The effective date of this Restatement shall be the date on which the last to sign executes the duplicate originals.

IN WITNESS WHEREOF, JEAN GAULIN, and ANDRÉE LeBOEUF, the Grantors and Trustees, have hereunto set their respective hands and seals as of the day and year shown below for each.

Date: _____

Jean Gaulin, Grantor and Trustee

SIGNED, SEALED, PUBLISHED AND DECLARED by JEAN GAULIN, the Grantor and Trustee, as and for his Restatement of charitable trust, in the presence of us and each of us who at his request, in his presence and in the presence of each other, have hereunto subscribed our names as witnesses on the date shown above.

Witness _____

Witness _____

STATE OF CALIFORNIA)
) ss:
COUNTY OF _____)

On the _____ day of _____, 2011, before me, the undersigned, personally appeared JEAN GAULIN, personally known to me or proved to me on the basis of a driver's license or other satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged before me that he executed the same as his free act and deed in his capacity therein stated, that by his signature on the instrument, he executed the instrument for the purposes therein contained, and that he made his appearance before me in _____, California.

[SEAL]

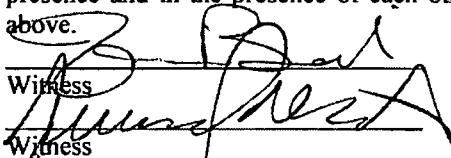


Notary Public

Date: 11/28/11

Andrée LeBoeuf, Grantor and Trustee

SIGNED, SEALED, PUBLISHED AND DECLARED by ANDRÉE LeBOEUF the Grantor and Trustee, as and for her Restatement of charitable trust, in the presence of us and each of us who at her request, in her presence and in the presence of each other, have hereunto subscribed our names as witnesses on the date shown above.



STATE OF VERMONT)
) ss:
COUNTY OF Chittenden)

On the 29th day of November, 2011, before me, the undersigned, personally appeared ANDRÉE LeBOEUF, personally known to me or proved to me on the basis of a driver's license or other satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged before me that she executed the same as her free act and deed in her capacity therein stated, that by her signature on the instrument, she executed the instrument for the purposes therein contained, and that she made her appearance before me in Burlington, Vermont.

[SEAL]


Notary Public, Brian R. Murphy
Commission expires 2/10/15