Form **990-PF**

Department of the Treasury
Internal Revenue Service

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

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

OMB No 1545-0052

2010

For calendar year 2010, or tax year beginning DEC 1, 2010 , and ending NOV 30, 2011

G Check all that apply [X] Initial return [ ] Initial return of a former public charity [ ] Final return
[ ] Amended return [ ] Address change [ ] Name change

Name of foundation
LIVING ROCK FOUNDATION

A Employer identification number
45-1656663

Number and street (or P O box number if mail is not delivered to street address) Room/suite
1544 OXBOW DRIVE, SUITE 200

B Telephone number
970-497-5001

City or town, state, and ZIP code
MONTROSE, CO 81401

C If exemption application is pending, check here ▶ [X]
D 1. Foreign organizations, check here ▶ [ ]
2. Foreign organizations meeting the 85% test, check here and attach computation ▶ [ ]

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

E If private foundation status was terminated under section 507(b)(1)(A), check here ▶ [ ]

I Fair market value of all assets at end of year *(from Part II, col. (c), line 16)* ▶$ 6,813,033.
J Accounting method [ ] Cash [X] Accrual [ ] Other (specify) *(Part I, column (d) must be on cash basis.)*

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))

	Line		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1	Contributions, gifts, grants, etc , received	100.		N/A	
	2	Check ▶ [X] if the foundation is not required to attach Sch B				
	3	Interest on savings and temporary cash investments	1.	1.		STATEMENT 1
	4	Dividends and interest from securities	289,685.	289,685.		STATEMENT 2
	5a	Gross rents				
	b	Net rental income or (loss)				
	6a	Net gain or (loss) from sale of assets not on line 10	388,402.			
	b	Gross sales price for all assets on line 6a 2,837,215.				
	7	Capital gain net income (from Part IV, line 2)		388,402.		
	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)				
	11	Other income	28.	0.		STATEMENT 3
	12	**Total.** Add lines 1 through 11	678,216.	678,088.		
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc	157,128.	0.		12,451.
	14	Other employee salaries and wages	39,714.	0.		3,148.
	15	Pension plans, employee benefits	57,965.	0.		4,593.
	16a	Legal fees				
	b	Accounting fees STMT 4	34,652.	0.		2,746.
	c	Other professional fees STMT 5	6,669.	6,669.		0.
	17	Interest				
	18	Taxes STMT 6	18,849.	3,111.		1,248.
	19	Depreciation and depletion	4,623.	0.		
	20	Occupancy	13,206.	0.		1,046.
	21	Travel, conferences, and meetings	3,148.	0.		249.
	22	Printing and publications				
	23	Other expenses STMT 7	10,322.	100.		810.
	24	**Total operating and administrative expenses** Add lines 13 through 23	346,276.	9,880.		26,291.
	25	Contributions, gifts, grants paid	148,981.			148,981.
	26	**Total expenses and disbursements.** Add lines 24 and 25	495,257.	9,880.		175,272.
	27	Subtract line 26 from line 12				
	a	Excess of revenue over expenses and disbursements	182,959.			
	b	**Net investment income** (if negative, enter -0-)		668,208.		
	c	**Adjusted net income** (if negative, enter -0-)			N/A	

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Part II Balance Sheets (Attached schedules and amounts in the description column should be for end-of-year amounts only)	Beginning of year	End of year	
	(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets			
1 Cash - non-interest-bearing		94,258.	94,258.
2 Savings and temporary cash investments		95,378.	95,378.
3 Accounts receivable ▶ 2,837.			
Less allowance for doubtful accounts ▶		2,837.	2,837.
4 Pledges receivable ▶			
Less allowance for doubtful accounts ▶			
5 Grants receivable			
6 Receivables due from officers, directors, trustees, and other disqualified persons			
7 Other notes and loans receivable ▶			
Less allowance for doubtful accounts ▶			
8 Inventories for sale or use			
9 Prepaid expenses and deferred charges		6,850.	6,850.
10a Investments - U S and state government obligations			
b Investments - corporate stock			
c Investments - corporate bonds			
11 Investments - land, buildings, and equipment basis ▶			
Less accumulated depreciation ▶			
12 Investments - mortgage loans			
13 Investments - other STMT 9	0.	6,506,695.	6,588,003.
14 Land, buildings, and equipment basis ▶ 27,419.			
Less accumulated depreciation STMT 10 ▶ 1,712.	0.	25,707.	25,707.
15 Other assets (describe ▶)			
16 **Total assets** (to be completed by all filers)	0.	6,731,725.	6,813,033.
Liabilities			
17 Accounts payable and accrued expenses		8,646.	
18 Grants payable			
19 Deferred revenue			
20 Loans from officers, directors, trustees, and other disqualified persons			
21 Mortgages and other notes payable			
22 Other liabilities (describe ▶)			
23 **Total liabilities** (add lines 17 through 22)	0.	8,646.	
Net Assets or Fund Balances			
Foundations that follow SFAS 117, check here ▶ [X] and complete lines 24 through 26 and lines 30 and 31.			
24 Unrestricted		6,723,079.	
25 Temporarily restricted			
26 Permanently restricted			
Foundations that do not follow SFAS 117, check here ▶ [ ] and complete lines 27 through 31			
27 Capital stock, trust principal, or current funds			
28 Paid-in or capital surplus, or land, bldg , and equipment fund			
29 Retained earnings, accumulated income, endowment, or other funds			
30 **Total net assets or fund balances**	0.	6,723,079.	
31 **Total liabilities and net assets/fund balances**	0.	6,731,725.	

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	0.
2 Enter amount from Part I, line 27a	2	182,959.
3 Other increases not included in line 2 (itemize) ▶ SEE STATEMENT 8	3	6,540,120.
4 Add lines 1, 2, and 3	4	6,723,079.
5 Decreases not included in line 2 (itemize) ▶	5	0.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	6,723,079.

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	MUTUAL FUND SALES SEE HEWIN REPORT ATTACHED	P		
b	RETIRED FIXED ASSETS	P	VARIOUS	VARIOUS
c	CAPITAL GAINS DIVIDENDS			
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	2,655,755.		2,443,393.	212,362.
b		20,368.	25,788.	-5,420.
c	181,460.			181,460.
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				212,362.
b				-5,420.
c				181,460.
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	388,402.
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) If (loss), enter -0- in Part I, line 8		3	N/A

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 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	190,382.	7,075,783.	.026906
2008	245,785.	6,555,024.	.037496
2007	491,968.	8,924,447.	.055126
2006	1,796,965.	10,238,196.	.175516
2005	213,749.	8,354,818.	.025584

2 Total of line 1, column (d)	2	.320628
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	.064126
4 Enter the net value of noncharitable-use assets for 2010 from Part X, line 5	4	7,073,399.
5 Multiply line 4 by line 3	5	453,589.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	6,682.
7 Add lines 5 and 6	7	460,271.
8 Enter qualifying distributions from Part XII, line 4	8	175,272.

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

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

1a	Exempt operating foundations described in section 4940(d)(2), check here ▶ ☐ and enter "N/A" on line 1 Date of ruling or determination letter ________ (attach copy of letter if necessary-see instructions)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ▶ ☐ and enter 1% of Part I, line 27b	1	13,364.
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	0.
3	Add lines 1 and 2	3	13,364.
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	13,364.
6	Credits/Payments		
a	2010 estimated tax payments and 2009 overpayment credited to 2010 — 6a		
b	Exempt foreign organizations - tax withheld at source — 6b		
c	Tax paid with application for extension of time to file (Form 8868) — 6c 26,728.		
d	Backup withholding erroneously withheld — 6d		
7	Total credits and payments Add lines 6a through 6d	7	26,728.
8	Enter any **penalty** for underpayment of estimated tax Check here ☐ if Form 2220 is attached	8	145.
9	**Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed** ▶	9	
10	**Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** ▶	10	13,219.
11	Enter the amount of line 10 to be **Credited to 2011 estimated tax** ▶ 10,050. **Refunded** ▶	11	3,169.

Part VII-A Statements Regarding Activities

			Yes	No
1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a		X
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see instructions for definition)?	1b		X
	If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.			
c	Did the foundation file **Form 1120-POL** for this year?	1c		X
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation ▶ $ 0. (2) On foundation managers ▶ $ 0.			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ▶ $ 0.			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? *If "Yes," attach a detailed description of the activities.*	2		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? *If "Yes," attach a conformed copy of the changes*	3		X
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		X
b	If "Yes," has it filed a tax return on **Form 990-T** for this year? N/A	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T*	5		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?	6	X	
7	Did the foundation have at least $5,000 in assets at any time during the year? *If "Yes," complete Part II, col. (c), and Part XV.*	7	X	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ CO,MD			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by *General Instruction G? If "No," attach explanation*	8b	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)? *If "Yes," complete Part XIV*	9		X
10	Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	10		X

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

			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 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 ▶ WWW.LIVINGROCKFOUNDATION.ORG

14 The books are in care of ▶ ALEX BRUBAKER Telephone no ▶970-497-5001

Located at ▶1544 OXBOW DRIVE, SUITE 200, MONTROSE, CO ZIP+4 ▶81401

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

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

			Yes	No
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		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

			Yes	No
	File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.			
1a	During the year did the foundation (either directly or indirectly)			
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☒ No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☒ No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☒ No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☒ Yes ☐ No			
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☒ No			
	(6) Agree to pay money or property to a government official? (**Exception**. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days) ☐ Yes ☒ No			
b	If any answer is "Yes" to 1a(1)-(6), did **any** of the acts fail to qualify under the exceptions described in Regulations section 53 4941(d)-3 or in a current notice regarding disaster assistance (see 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 ☒ 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 instructions) N/A	2b		
c	If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here ▶ ____, ____, ____, ____			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☒ No			
b	If "Yes," did it have excess business holdings in 2010 as a result of **(1)** any purchase by the foundation or disqualified persons after May 26, 1969, **(2)** the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or **(3)** the lapse of the 10-, 15-, or 20-year first phase holding period? *(Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2010.)* N/A	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		X
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2010?	4b		X

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

5a During the year did the foundation pay or incur any amount to:

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes [X] 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 [X] No

(3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes [X] 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)? ☐ Yes [X] 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 [X] No

b If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)? N/A **5b**

Organizations relying on a current notice regarding disaster assistance check here ▶ ☐

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

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

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

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? **6b** No: X

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

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes [X] No

b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction? N/A **7b**

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

1 List all officers, directors, trustees, foundation managers and their compensation.

(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 11		157,128.	51,130.	0.

2 Compensation of five highest-paid employees (other than those included on line 1). If none, enter "NONE."

(a) Name and address of each employee paid more than $50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				

Total number of other employees paid over $50,000 ▶ 0

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

3 Five highest-paid independent contractors for professional services. If none, enter "NONE."

(a) Name and address of each person paid more than $50,000	(b) Type of service	(c) Compensation
NONE		

Total number of others receiving over $50,000 for professional services ▶ 0

Part IX-A Summary of Direct Charitable Activities

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

Part IX-B Summary of Program-Related Investments

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.	Amount
1 N/A	
2	
All other program-related investments See instructions	
3	
Total. Add lines 1 through 3 ▶	0.

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Part X **Minimum Investment Return** (All domestic foundations must complete this part. Foreign foundations, see instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes			
a	Average monthly fair market value of securities		1a	7,023,644.
b	Average of monthly cash balances		1b	157,472.
c	Fair market value of all other assets		1c	
d	**Total** (add lines 1a, b, and c)		1d	7,181,116.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e 0.		
2	Acquisition indebtedness applicable to line 1 assets		2	0.
3	Subtract line 2 from line 1d		3	7,181,116.
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions)		4	107,717.
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4		5	7,073,399.
6	**Minimum investment return** Enter 5% of line 5		6	353,670.

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

1	Minimum investment return from Part X, line 6		1	353,670.
2a	Tax on investment income for 2010 from Part VI, line 5	2a 13,364.		
b	Income tax for 2010 (This does not include the tax from Part VI)	2b		
c	Add lines 2a and 2b		2c	13,364.
3	Distributable amount before adjustments Subtract line 2c from line 1		3	340,306.
4	Recoveries of amounts treated as qualifying distributions		4	0.
5	Add lines 3 and 4		5	340,306.
6	Deduction from distributable amount (see instructions)		6	0.
7	**Distributable amount** as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1		7	340,306.

Part XII **Qualifying Distributions** (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc , purposes		
a	Expenses, contributions, gifts, etc - total from Part I, column (d), line 26	1a	175,272.
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	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	**Qualifying distributions.** Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	175,272.
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	5	0.
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	175,272.

Note. The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years

Part XIII Undistributed Income (see instructions)

		(a) Corpus	(b) Years prior to 2009	(c) 2009	(d) 2010
1 Distributable amount for 2010 from Part XI, line 7					340,306.
2 Undistributed income, if any, as of the end of 2010					
a Enter amount for 2009 only				0.	
b Total for prior years ______ , ______ , ______			0.		
3 Excess distributions carryover, if any, to 2010					
a From 2005					
b From 2006	887,298.				
c From 2007	57,371.				
d From 2008					
e From 2009					
f **Total** of lines 3a through e		944,669.			
4 Qualifying distributions for 2010 from Part XII, line 4 ▶ $ 175,272.					
a Applied to 2009, but not more than line 2a				0.	
b Applied to undistributed income of prior years (Election required - see instructions)			0.		
c Treated as distributions out of corpus (Election required - see instructions)		0.			
d Applied to 2010 distributable amount					175,272.
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))		165,034.			165,034.
6 **Enter the net total of each column as indicated below:**					
a Corpus Add lines 3f, 4c, and 4e Subtract line 5		779,635.			
b Prior years' undistributed income Subtract line 4b from line 2b			0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed			0.		
d Subtract line 6c from line 6b Taxable amount - see instructions			0.		
e Undistributed income for 2009 Subtract line 4a from line 2a Taxable amount - see instr				0.	
f Undistributed income for 2010 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2011					0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)		0.			
8 Excess distributions carryover from 2005 not applied on line 5 or line 7		0.			
9 **Excess distributions carryover to 2011.** Subtract lines 7 and 8 from line 6a		779,635.			
10 Analysis of line 9					
a Excess from 2006	722,264.				
b Excess from 2007	57,371.				
c Excess from 2008					
d Excess from 2009					
e Excess from 2010					

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

1 a 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)

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

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

SEE STATEMENT 12

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

NONE

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

Check here ▶ [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 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
a *Paid during the year*				
SEE STATEMENT 13				
Total			▶ 3a	148,981.
b *Approved for future payment*				
NONE				
Total			▶ 3b	0.

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income (a) Business code	Unrelated business income (b) Amount	Excluded by section 512, 513, or 514 (c) Exclusion code	Excluded by section 512, 513, or 514 (d) Amount	(e) Related or exempt function income
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			14	1.	
4 Dividends and interest from securities			14	289,685.	
5 Net rental income or (loss) from real estate					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory			18	393,822.	-5,420.
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue					
a MISCELLANEOUS INCOME					28.
b					
c					
d					
e					
12 Subtotal Add columns (b), (d), and (e)		0.		683,508.	-5,392.

13 Total. Add line 12, columns (b), (d), and (e) ..... 13 678,116.

(See worksheet in line 13 instructions 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)
8	LOSS ON DISPOSAL OF FIXED ASSETS USED IN THE ORGANIZATION'S BUSINESS
11A	MISCELLANEOUS INCOME

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

			Yes	No
1	Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?			
a	Transfers from the reporting foundation to a noncharitable exempt organization of			
	(1) Cash	1a(1)		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.

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

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

b If "Yes," complete the following schedule.

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

Sign Here

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

X Alex Bubel | 8/14/12 | TRUSTEE

Signature of officer or trustee | Date | Title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
DAVID A SEEBA, CPA	David A Seeba CPA	8/2/12		
Firm's name ▶ SEEBA & ASSOCIATES, INC.			Firm's EIN ▶	
Firm's address ▶ 1825 HAMILTON AVE SAN JOSE, CA 95125-5624			Phone no 408-559-8410	

2010 DEPRECIATION AND AMORTIZATION REPORT

FORM 990-PF PAGE 1 990-PF

Asset No	Description	Date Acquired	Method	Life	Conv	Line No	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
1	(D)ASSETS TRANSFERRED FROM PREDECESSOR PVT FDNT	09/12/07	SL	5.00	HY	16	11,233.				11,233.	8,095.		0.	
2	(D)ASSETS TRANSFERRED FROM PREDECESSOR PVT FDNT	09/12/07	SL	5.00	HY	16	14,555.				14,555.	9,362.		2,911.	
3	3 LCD TV'S FOR OFFICE	05/30/11	SL	5.00	HY	16	1,447.				1,447.			121.	121.
4	AVAYA IPO 500 SERVER SYSTEM	07/01/11	SL	5.00	HY	16	11,216.				11,216.			935.	935.
5	OFFICE SHREDDER	07/15/11	SL	7.00	HY	16	1,013.				1,013.			54.	54.
6	WINDOW BLINDS	07/01/11	SL	7.00	HY	16	1,828.				1,828.			109.	109.
7	HEXAGON TABLE, BOOKCASE, 3 ARM CHAIRS	09/01/11	SL	7.00	HY	16	622.				622.			22.	22.
8	LEASEHOLD IMPROVEMENTS	07/01/11	SL	10.00	HY	16	11,293.				11,293.			471.	471.
	* TOTAL 990-PF PG 1 DEPR						53,207.				53,207.	17,457.		4,623.	1,712.

028111
05-01-10

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

LONG TERM REALIZED GAINS AND LOSSES
Schedule D-1 Part II - Substitute Form (Assets held more than one year)

Living Rock Foundation
Mutual Fund Account
8507-9609
From 12-01-10 Through 11-30-11

	a) Description of property	b) Date acquired mm-dd-yyyy	c) Date sold mm-dd-yyyy	d) Sales price	e) Cost or other basis	f) Gain or loss
65,802 113	PIMCO Low Duration Inst	03-11-2009	01-28-2011	684,951 00	606,234 40	78,716 60
58,747 698	PIMCO Total Return Inst	11-25-1998	01-28-2011	637,951 00	606,769 91	31,181 09
10,604 454	PIMCO High Yield Inst	08-14-1998	01-28-2011	99,951 00	91,790 36	8,160 64
18,328 585	PIMCO Foreign Bond Inst (unhedged)	08-17-2007	01-28-2011	192,951 00	176,066 75	16,884 25
31,853 282	PIMCO Emerging Local Bond Instl	03-07-2008	01-28-2011	329,951 00	306,397 53	23,553 47
14,872 064	PIMCO Foreign Bond Inst (unhedged)	08-17-2007	02-09-2011	157,000 00	142,897 52	14,102 48
4,647 075	PIMCO Total Return Inst	11-25-1998	02-11-2011	50,000 00	48,004 86	1,995 14
4,600 092	PIMCO Total Return Inst	11-25-1998	03-30-2011	50,000 00	47,526 50	2,473 50
6,860 055	PIMCO Total Return Inst	11-25-1998	04-13-2011	75,000 00	70,886 52	4,113 48
7,426 166	PIMCO Low Duration Inst	03-11-2009	05-26-2011	78,000 00	68,501 06	9,498 94
15,855 888	PIMCO Total Return Inst	11-25-1998	05-26-2011	175,000 00	163,874 14	11,125 86
4,789 378	PIMCO Low Duration Inst	03-11-2009	08-19-2011	50,000 00	44,209 18	5,790 82
6,791 765	PIMCO Total Return Inst	11-25-1998	08-19-2011	75,000 00	70,234 48	4,765 52
TOTAL LONG TERM REALIZED GAINS OR LOSSES				**2,655,755.00**	**2,443,393.22**	**212,361.78**

Total Long Term Gains	212,361 78
Total Long Term Losses	0 00

FORM 990-PF INTEREST ON SAVINGS AND TEMPORARY CASH INVESTMENTS STATEMENT 1

SOURCE	AMOUNT
UNION BANK	1.
TOTAL TO FORM 990-PF, PART I, LINE 3, COLUMN A	1.

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 2

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	COLUMN (A) AMOUNT
SCHWAB MUTUAL FUNDS	471,145.	181,460.	289,685.
TOTAL TO FM 990-PF, PART I, LN 4	471,145.	181,460.	289,685.

FORM 990-PF OTHER INCOME STATEMENT 3

DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME
MISCELLANEOUS INCOME	28.	0.	
TOTAL TO FORM 990-PF, PART I, LINE 11	28.	0.	

FORM 990-PF ACCOUNTING FEES STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
TAX PREPARATION	3,106.	0.		246.
TAX CONSULTATION	6,146.	0.		487.
ACCOUNTING & BOOKKEEPING	25,400.	0.		2,013.
TO FORM 990-PF, PG 1, LN 16B	34,652.	0.		2,746.

FORM 990-PF OTHER PROFESSIONAL FEES STATEMENT 5

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
INVESTMENT MANAGEMENT FEES	6,669.	6,669.		0.
TO FORM 990-PF, PG 1, LN 16C	6,669.	6,669.		0.

FORM 990-PF TAXES STATEMENT 6

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
PAYROLL TAXES	15,508.	0.		1,229.
TAXES & LICENSES	220.	0.		17.
FEDERAL TAXES	3,111.	3,111.		0.
STATE TAXES	10.	0.		2.
TO FORM 990-PF, PG 1, LN 18	18,849.	3,111.		1,248.

FORM 990-PF OTHER EXPENSES STATEMENT 7

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
WORKERS COMPENSATION INSURANCE	2,409.	0.		191.
PAYROLL & 401K ADMIN FEES	1,528.	0.		121.
BANK CHARGES	86.	0.		7.
BOARD EXPENSES	736.	0.		58.
COMPUTER EXPENSES	803.	0.		64.
DUES & SUBSCRIPTIONS	874.	0.		69.
INSURANCE	750.	0.		59.
OFFICE AND POSTAGE EXPENSE	667.	0.		53.
RELOCATION	2,311.	0.		183.
INVESTMENT ADR FEES	100.	100.		0.
MAINTENANCE	58.	0.		5.
TO FORM 990-PF, PG 1, LN 23	10,322.	100.		810.

FOOTNOTES STATEMENT 8

STATEMENT REGARDING OTHER INCREASES IN NET ASSETS

LIVING ROCK FOUNDATION IS THE SUCCESSOR PRIVATE FOUNDATION FOR LIVING STONES FOUNDATION, A CALIFORNIA CORPORATION (FEIN 77-0140039). LIVING ROCK FOUNDATION RECEIVED 100% OF THE NET ASSETS OF LIVING STONES FOUNDATION AND THEREFORE IS THE SUCCESSOR OF 100% OF THE TAX ATTRIBUTES OF THE PREDECESSOR FOUNDATION UNDER IRC CODE SECTION 507(B)(2).

FORM 990-PF OTHER INVESTMENTS STATEMENT 9

DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
VARIOUS MUTUAL FUNDS	COST	6,506,695.	6,588,003.
TOTAL TO FORM 990-PF, PART II, LINE 13		6,506,695.	6,588,003.

FORM 990-PF DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT STATEMENT 10

DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE
3 LCD TV'S FOR OFFICE	1,447.	121.	1,326.
AVAYA IPO 500 SERVER SYSTEM	11,216.	935.	10,281.
OFFICE SHREDDER	1,013.	54.	959.
WINDOW BLINDS	1,828.	109.	1,719.
HEXAGON TABLE, BOOKCASE, 3 ARM CHAIRS	622.	22.	600.
LEASEHOLD IMPROVEMENTS	11,293.	471.	10,822.
TOTAL TO FM 990-PF, PART II, LN 14	27,419.	1,712.	25,707.

FORM 990-PF PART VIII - LIST OF OFFICERS, DIRECTORS TRUSTEES AND FOUNDATION MANAGERS STATEMENT 11

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN-SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
KENNETH A. ELDRED 1544 OXBOW DRIVE, SUITE 200 MONTROSE, CO 81401	CHAIRMAN/TRUSTEE 20.00	4,864.	12,860.	0.
ROBERT E. ELDRED 1544 OXBOW DRIVE, SUITE 200 MONTROSE, CO 81401	PRESIDENT/TRUSTEE 2.00	0.	0.	0.
ALEX BRUBAKER 1544 OXBOW DRIVE, SUITE 200 MONTROSE, CO 81401	VICE PRESIDENT/TRUSTEE 40.00	141,824.	18,771.	0.
KARY ELDRED 1544 OXBOW DRIVE, SUITE 200 MONTROSE, CO 81401	TRUSTEE 2.00	0.	0.	0.
MONICA ELDRED 1544 OXBOW DRIVE, SUITE 200 MONTROSE, CO 81401	TRUSTEE 2.00	0.	0.	0.
JUSTIN ELDRED 1544 OXBOW DRIVE, SUITE 200 MONTROSE, CO 81401	TREASURER/TRUSTEE 20.00	10,440.	19,499.	0.
RACHEL ELDRED 1544 OXBOW DRIVE, SUITE 200 MONTROSE, CO 81401	TRUSTEE 2.00	0.	0.	0.
TOTALS INCLUDED ON 990-PF, PAGE 6, PART VIII		157,128.	51,130.	0.

FORM 990-PF PART XV - LINE 1A LIST OF FOUNDATION MANAGERS STATEMENT 12

NAME OF MANAGER

KENNETH A. ELDRED
ROBERT E. ELDRED

FORM 990-PF GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR STATEMENT 13

RECIPIENT NAME AND ADDRESS	RECIPIENT RELATIONSHIP AND PURPOSE OF GRANT	RECIPIENT STATUS	AMOUNT
ASSOCIATION FOR CHRISTIAN CONFERENCES TEACHING AND SERVICE (ACCTS) - PO BOX 27239 DENVER, CO 80227	NONE CHARITABLE AND RELIGIOUS SUPPORT	OTHER PUBLIC CHARITY	15,000.
ALPINE WEST MENLO LITTLE LEAGUE 4420 ALPINE ROAD #492 PORTOLA VALLEY, CA 94028	NONE CHARITABLE SUPPORT	OTHER PUBLIC CHARITY	450.
GLOBAL HMR, INC 9393 N. 90TH STREET STE 102-150 SCOTTSDALE, AZ 85258	NONE CHARITABLE AND RELIGIOUS SUPPORT	OTHER PUBLIC CHARITY	30,000.
GRAIN OF WHEAT INTERNATIONAL PO BOX 341 SUWANEE, GA 30025	NONE CHARITABLE AND RELIGIOUS SUPPORT	OTHER PUBLIC CHARITY	41,575.
OPTIONS UNITED 690 VISTA DEL SOL CAMARILLO, CA 93010	NONE CHARITABLE AND RELIGIOUS SUPPORT	OTHER PUBLIC CHARITY	10,000.
PETER DEYNEKA RUSSIAN MINISTRIES PO BOX 496 WHEATON, IL 60187	NONE CHARITABLE AND RELIGIOUS SUPPORT	OTHER PUBLIC CHARITY	10,000.
LIVING STONES FOUNDATION CHARITABLE TRUST 1900 MC CARTHY BLVD, STE 309 MILPITAS, CA 95035	NONE CHARITABLE AND RELIGIOUS SUPPORT	OTHER PUBLIC CHARITY	41,956.
TOTAL TO FORM 990-PF, PART XV, LINE 3A			148,981.

Form **8868** (Rev. January 2011) Department of the Treasury Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return

▶ **File a separate application for each return.**

OMB No. 1545-1709

- If you are filing for an **Automatic 3-Month Extension, complete only Part I** and check this box ▶ [X]
- If you are filing for an **Additional (Not Automatic) 3-Month Extension, complete only Part II** (on page 2 of this form).

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Electronic filing (e-file). You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit *www.irs.gov/efile* and click on *e-file for Charities & Nonprofits.*

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete Part I only ▶ [ ]

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print	Name of exempt organization	Employer identification number
	LIVING ROCK FOUNDATION	45-1656663
File by the due date for filing your return See instructions	Number, street, and room or suite no If a P.O. box, see instructions. 1544 OXBOW DRIVE, SUITE 200	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. MONTROSE, CO 81401	

Enter the Return code for the return that this application is for (file a separate application for each return) 0 4

Application Is For	Return Code	Application Is For	Return Code
Form 990	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	01	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

- The books are in the care of ▶ ALEX BRUBAKER 1544 OXBOW DRIVE, SUITE 200 - MONTROSE, CO 81401
  Telephone No. ▶ 970-497-5001 FAX No. ▶
- If the organization does not have an office or place of business in the United States, check this box ▶ [ ]
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) ______ . If this is for the whole group, check this box ▶ [ ] . If it is for part of the group, check this box ▶ [ ] and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until JULY 15, 2012 , to file the exempt organization return for the organization named above. The extension is for the organization's return for:
▶ [ ] calendar year ______ or
▶ [X] tax year beginning DEC 1, 2010 , and ending NOV 30, 2011 .

2 If the tax year entered in line 1 is for less than 12 months, check reason: [ ] Initial return [ ] Final return
[ ] Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	$	13,364.
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	$	13,364.

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

- If you are filing for an **Additional (Not Automatic) 3-Month Extension, complete only Part II** and check this box ▶ [X]

Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

- If you are filing for an **Automatic 3-Month Extension, complete only Part I** (on page 1).

Part II **Additional (Not Automatic) 3-Month Extension of Time.** Only file the original (no copies needed).

Type or print	Name of exempt organization	Employer identification number
	LIVING ROCK FOUNDATION	45-1656663
File by the extended due date for filing your return See instructions	Number, street, and room or suite no. If a P.O. box, see instructions. C/O SEEBA & ASSOCIATES, INC. - 1825 HAMILTON AVENUE	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. SAN JOSE, CA 95125	

Enter the Return code for the return that this application is for (file a separate application for each return) 0 4

Application Is For	Return Code	Application Is For	Return Code
Form 990	01		
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	01	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

- The books are in the care of ▶ ALEX BRUBAKER 1544 OXBOW DRIVE, SUITE 200 - MONTROSE, CO 81401

Telephone No. ▶ 970-497-5001 FAX No. ▶

- If the organization does not have an office or place of business in the United States, check this box ▶ [ ]
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) ______ . If this is for the whole group, check this box ▶ [ ] . If it is for part of the group, check this box ▶ [ ] and attach a list with the names and EINs of all members the extension is for.

4 I request an additional 3-month extension of time until OCTOBER 15, 2012.

5 For calendar year ______ , or other tax year beginning DEC 1, 2010 , and ending NOV 30, 2011 .

6 If the tax year entered in line 5 is for less than 12 months, check reason: [ ] Initial return [ ] Final return [ ] Change in accounting period

7 State in detail why you need the extension
AN EXTENSION IS BEING REQUESTED IN ORDER TO GATHER THE INFORMATION NECESSARY TO FILE A COMPLETE AND ACCURATE RETURN..

8a	If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	8a	$ 13,364.
b	If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	8b	$ 13,364.
c	**Balance due.** Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	8c	$ 0.

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form

Signature ▶ David Abreu Title ▶ CPA Date ▶ 7/11/12

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01-16-12