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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

ENVELOPE - POSTMARK DATE MAY 04 2012

For calendar year **2011** or tax year beginning , **2011**, and ending , **20**

Name of foundation: **SOLOMON SPECTOR FDN TRUST AGTR 10**

Number and street (or P O box number if mail is not delivered to street address): **4900 TIEDEMAN RD. OH-01-49-0150**

Room/suite: _____

City or town, state, and ZIP code: **BROOKLYN, OH 44144-2302**

A Employer identification number: **15-6018859**

B Telephone number (see instructions): **(315) 425-8610**

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

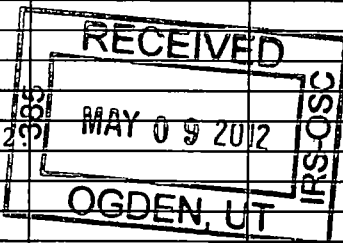
G Check all that apply: Initial return Initial return of a former public charity
 Final return Amended return
 Address change Name change

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

I Fair market value of all assets at end of year (from Part II, col. (c), line 16) **\$ 1,270,000.**

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

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions).)		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1	Contributions, gifts, grants, etc., received (attach schedule)				
2	Check <input type="checkbox"/> if the foundation is not required to attach Sch B				
3	Interest on savings and temporary cash investments				
4	Dividends and interest from securities	33,545.	33,545.		STMT 1
5a	Gross rents				
b	Net rental income or (loss)				
6a	Net gain or (loss) from sale of assets not on line 10	14,032.			
b	Gross sales price for all assets on line 6a	349,341.			
7	Capital gain net income (from Part IV, line 2)		14,032.		
8	Net short-term capital gain				
9	Income modifications				
10a	Gross sales less returns and allowances				
b	Less Cost of goods sold				
c	Gross profit or (loss) (attach schedule)				
11	Other income (attach schedule)	11,369.	11,369.		STMT 2
12	Total. Add lines 1 through 11	58,946.	58,946.		
13	Compensation of officers, directors, trustees, etc.	12,140.	9,105.		3,035.
14	Other employee salaries and wages		NONE	NONE	
15	Pension plans, employee benefits		NONE	NONE	
16a	Legal fees (attach schedule)				
b	Accounting fees (attach schedule) STMT 3	1,250.	NONE	NONE	1,250.
c	Other professional fees (attach schedule)				
17	Interest				
18	Taxes (attach schedule) (see instructions) STMT 4	1,593.	96.		
19	Depreciation (attach schedule) and depletion				
20	Occupancy				
21	Travel, conferences, and meetings		NONE	NONE	
22	Printing and publications		NONE	NONE	
23	Other expenses (attach schedule) STMT 5	250.			250.
24	Total operating and administrative expenses. Add lines 13 through 23	15,233.	9,201.	NONE	4,535.
25	Contributions, gifts, grants paid	70,000.			70,000.
26	Total expenses and disbursements Add lines 24 and 25	85,233.	9,201.	NONE	74,535.
27	Subtract line 26 from line 12				
a	Excess of revenue over expenses and disbursements	-26,287.			
b	Net investment income (if negative, enter -0-)		49,745.		
c	Adjusted net income (if negative, enter -0-)				



SCANNED MAY 14 2012

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 (a) Book Value	End of year (b) Book Value (c) Fair Market Value		
Assets	1	Cash - non-interest-bearing			
	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 instructions)			
	7	Other notes and loans receivable (attach schedule) ▶ Less: allowance for doubtful accounts ▶			NONE
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10 a	Investments - U S and state government obligations (attach schedule)			
	b	Investments - corporate stock (attach schedule)			
	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) STMT 6.	1,162,102.	1,135,819.	1,270,000.
	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)	1,162,102.	1,135,819.	1,270,000.	
Liabilities	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶)			
	23	Total liabilities (add lines 17 through 22)			
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ <input type="checkbox"/> and complete lines 24 through 26 and lines 30 and 31.				
	24	Unrestricted			
	25	Temporarily restricted			
	26	Permanently restricted			
	Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. ▶ <input checked="" type="checkbox"/>				
	27	Capital stock, trust principal, or current funds	1,162,102.	1,135,819.	
	28	Paid-in or capital surplus, or land, bldg, and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds			
30	Total net assets or fund balances (see instructions)	1,162,102.	1,135,819.		
31	Total liabilities and net assets/fund balances (see instructions)	1,162,102.	1,135,819.		

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 1,162,102.
2	Enter amount from Part I, line 27a	2 -26,287.
3	Other increases not included in line 2 (itemize) ▶ SEE STATEMENT 7	3 4.
4	Add lines 1, 2, and 3	4 1,135,819.
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 1,135,819.

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 PUBLICLY TRADED SECURITIES			
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 349,056.		335,309.	13,747.
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) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	
a			13,747.
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	14,032.
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 instructions). If (loss), enter -0- in Part I, line 8		3	

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

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

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

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? Yes No
 If "Yes," the foundation does not qualify under section 4940(e). Do not complete this part.

1 Enter the appropriate amount in each column for each year; see 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))
2010	74,434.	1,297,338.	0.05737440821
2009	73,882.	1,196,137.	0.06176717216
2008	92,462.	1,405,969.	0.06576389664
2007	70,333.	1,605,357.	0.04381143883
2006	109,142.	1,567,816.	0.06961403634
2 Total of line 1, column (d)			0.29833095218
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			0.05966619044
4 Enter the net value of noncharitable-use assets for 2011 from Part X, line 5			1,323,914.
5 Multiply line 4 by line 3			78,993.
6 Enter 1% of net investment income (1% of Part I, line 27b)			497.
7 Add lines 5 and 6			79,490.
8 Enter qualifying distributions from Part XII, line 4 If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions.			74,535.

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

Table with 11 rows for excise tax calculations. Includes sub-rows for credits and payments (6a-6d). Total tax due is 127.

Part VII-A Statements Regarding Activities

Table with 10 rows for activity statements. Includes questions about political influence, tax on political expenditures, and substantial contributors. Includes handwritten 'NY' for line 8a.

Part VII-A Statements Regarding Activities (continued)

11 At any time during the year, did the foundation, directly or indirectly, own a controlled entry within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)
12 Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)
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 KEY BANK, NATIONAL ASSOCIATION Telephone no (216) 813-4556
Located at 4900 TIEDEMAN RD, BROOKLYN, OH ZIP + 4 44144
15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here
and enter the amount of tax-exempt interest received or accrued during the year 15
16 At any time during calendar year 2011, 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? Yes No X

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

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

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 X
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? Yes No X
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? Yes No X
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? X Yes No
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? Yes No X
(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 X
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 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 2011? 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 2011, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2011? Yes No X
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) 2b X
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? Yes No X
b If "Yes," did it have excess business holdings in 2011 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 2011.) 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 2011? 4b X

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

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

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?. Yes No

(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive? Yes No

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

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see instructions) Yes No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? Yes No

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

Organizations relying on a current notice regarding disaster assistance check here

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

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

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

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? **6b** X

If "Yes" to 6b, file Form 8870

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

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

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

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

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (if not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
SEE STATEMENT 8		12,140.	-0-	-0-

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

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

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

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

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

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

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

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1 NONE	
2	
3	
4	

Part IX-B Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1 NONE	
2	
All other program-related investments. See instructions	
3 NONE	
Total. Add lines 1 through 3	

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	1,344,075.
b	Average of monthly cash balances	1b	NONE
c	Fair market value of all other assets (see instructions)	1c	NONE
d	Total (add lines 1a, b, and c)	1d	1,344,075.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	
2	Acquisition indebtedness applicable to line 1 assets	2	NONE
3	Subtract line 2 from line 1d	3	1,344,075.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	20,161.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	1,323,914.
6	Minimum investment return. Enter 5% of line 5	6	66,196.

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	66,196.
2a	Tax on investment income for 2011 from Part VI, line 5	2a	995.
b	Income tax for 2011. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	995.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	65,201.
4	Recoveries of amounts treated as qualifying distributions	4	NONE
5	Add lines 3 and 4	5	65,201.
6	Deduction from distributable amount (see instructions)	6	NONE
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	65,201.

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	74,535.
b	Program-related investments - total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	NONE
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	NONE
b	Cash distribution test (attach the required schedule)	3b	NONE
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	74,535.
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 instructions)	5	N/A
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	74,535.

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 2010	(c) 2010	(d) 2011
1 Distributable amount for 2011 from Part XI, line 7				65,201.
2 Undistributed income, if any, as of the end of 2011				
a Enter amount for 2010 only			NONE	
b Total for prior years 20 09, 20 , 20		NONE		
3 Excess distributions carryover, if any, to 2011:				
a From 2006	34,133.			
b From 2007	NONE			
c From 2008	22,908.			
d From 2009	14,543.			
e From 2010	10,432.			
f Total of lines 3a through e	82,016.			
4 Qualifying distributions for 2011 from Part XII, line 4 ▶ \$ 74,535.				
a Applied to 2010, but not more than line 2a			NONE	
b Applied to undistributed income of prior years (Election required - see instructions)		NONE		
c Treated as distributions out of corpus (Election required - see instructions)	NONE			
d Applied to 2011 distributable amount				65,201.
e Remaining amount distributed out of corpus	9,334.			
5 Excess distributions carryover applied to 2011 . (If an amount appears in column (d), the same amount must be shown in column (a))	NONE			NONE
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	91,350.			
b Prior years' undistributed income. Subtract line 4b from line 2b		NONE		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		NONE		
d Subtract line 6c from line 6b. Taxable amount - see instructions		NONE		
e Undistributed income for 2010 Subtract line 4a from line 2a Taxable amount - see instructions			NONE	
f Undistributed income for 2011 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2012				NONE
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)	NONE			
8 Excess distributions carryover from 2006 not applied on line 5 or line 7 (see instructions)	34,133.			
9 Excess distributions carryover to 2012. Subtract lines 7 and 8 from line 6a	57,217.			
10 Analysis of line 9.				
a Excess from 2007	NONE			
b Excess from 2008	22,908.			
c Excess from 2009	14,543.			
d Excess from 2010	10,432.			
e Excess from 2011	9,334.			

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

NOT APPLICABLE

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2011, 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				(e) Total
	(a) 2011	(b) 2010	(c) 2009	(d) 2008	
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon					
a "Assets" alternative test - enter					
(1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i).					
b "Endowment" alternative test - enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					
c "Support" alternative test - enter					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

Part XV Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year - see 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 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:
SEE STATEMENT 9

b The form in which applications should be submitted and information and materials they should include:
SEE ATTACHED STATEMENT FOR LINE 2

c Any submission deadlines:
SEE ATTACHED STATEMENT FOR LINE 2

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:
SEE ATTACHED STATEMENT FOR LINE 2

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 <i>Paid during the year</i> SEE STATEMENT 10				
Total ▶ 3a				70,000.
b <i>Approved for future payment</i>				
Total ▶ 3b				

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

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
DIVIDENDS AND INTEREST	33,545.	33,545.
TOTAL	33,545.	33,545.

FORM 990PF, PART I - OTHER INCOME
=====

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
ISHARES S&P GSCI COMMODITY INDEX CLOSED-	11,369.	11,369.
TOTALS	11,369.	11,369.

FORM 990PF, PART I - ACCOUNTING FEES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME	ADJUSTED NET INCOME	CHARITABLE PURPOSES
TAX PREPARATION FEE (NON-ALLOC	1,250.			1,250.
TOTALS	1,250.	NONE	NONE	1,250.

FORM 990PF, PART I - TAXES
=====

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
FOREIGN TAXES	96.	96.
FEDERAL TAX PAYMENT - PRIOR YE	629.	
FEDERAL ESTIMATES - INCOME	868.	
TOTALS	1,593.	96.

SOLOMON SPECTOR FDN TRUST AGTR 10

15-6018859

FORM 990PF, PART I - OTHER EXPENSES

=====

REVENUE
AND
EXPENSES
PER BOOKS

CHARITABLE
PURPOSES

DESCRIPTION

OTHER NON-ALLOCABLE EXPENSE -

250.

250.

TOTALS

250.
=====

250.
=====

SOLOMON SPECTOR FDN TRUST AGTR 10

15-6018859

FORM 990PF, PART II - OTHER INVESTMENTS

DESCRIPTION	COST/ FMV C OR F	ENDING BOOK VALUE	ENDING FMV
SEE ATTACHED ASSET STATEMENT	C	1,135,819.	1,270,000.
TOTALS		1,135,819.	1,270,000.

SEE ATTACHED ASSET STATEMENT C

TOTALS

1,135,819.

1,135,819.

1,270,000.

1,270,000.

CHARITABLE TRUSTS HOLDINGS REPORT

REPORT TAC-CRR41
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 BUS DATE 2012-01-17
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TAX ANALYST/NAME
 561 E N WOOD
 216-813-4624

AGTR

K-RG-OFF-ACCOUNT ACCOUNT NAME
 0-10-102-0475980 SOLOMON SPECTOR FDN TRUST
 ISCAL YEAR CODE 1231 AS OF 12-31-2011

CUSIP	ASSET NAME	PRINCIPAL MV	INCOME MV	TAX COST	UNITS
61151C101	ACCENTURE PLC FGN COM CL A	10,646.00	0.00	11,480.46	200.000
023135106	AMAZON COM INC COM	24,234.00	0.00	10,630.67	140.000
030420103	AMERICAN WATER WORKS CO INC COM	12,744.00	0.00	11,888.00	400.000
037833100	APPLE INC COM	36,450.00	0.00	8,391.60	90.000
064149107	BANK OF NOVA SCOTIA FGN COM	9,214.85	0.00	9,598.72	185.000
067901108	BARRICK GOLD CORP FGN COM	11,312.50	0.00	11,634.98	250.000
088606108	BHP BILLITON LTD SPONS ADR	16,244.90	0.00	15,824.60	230.000
151020104	CELGENE CORP COM	18,590.00	0.00	15,390.50	275.000
17275RAE2	CISCO SYSTEMS INC SENIOR NT DTD 02/17/09 4.95% DUE 02/15/19	57,961.50	0.00	50,249.00	50,000.000
192446102	COGNIZANT TECH SOLUTIONS CORP COM CL A	11,897.35	0.00	8,273.20	185.000
20825C104	CONOCOPHILLIPS COM	20,039.25	0.00	9,634.91	275.000
22546EW34	CREDIT SUISSE AG-S&P MID LINKED FGN MED TERM BK NT DTD 03/16/11 0% DUE 03/18/13	18,682.00	0.00	20,000.00	20,000.000
231021106	CUMMINS INC COM	7,921.80	0.00	6,352.20	90.000
235851102	DANAHER CORP DEL COM	12,936.00	0.00	9,604.37	275.000
244199105	DEERE & CO COM	11,602.50	0.00	10,765.31	150.000
253868103	DIGITAL REALTY TRUST INC REIT	16,667.50	0.00	13,277.25	250.000
254687106	WALT DISNEY CO COM	13,875.00	0.00	11,014.01	370.000

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 561 E N WOOD
 216-813-4624

K-RG-OFF-ACCOUNT
 0-10-102-0475980 SOLOMON SPECTOR FDN TRUST AGTR
 ISCAL YEAR CODE 1231 AS OF 12-31-2011

CUSIP	ASSET NAME	PRINCIPAL MV	INCOME MV	TAX COST	UNITS
25490A101	DIRECTV COM CL A	9,834.80	0.00	8,745.98	230.000
256206103	DODGE & COX INTERNATIONAL STOC F OPEN-END FUND	29,240.00	0.00	41,219.60	1,000.000
263534BWS	DU PONT E I DE NEMOURS & CO SENIOR NT DTD 02/20/09 5.75% DUE 03/15/19	60,630.00	0.00	52,443.50	50,000.000
268648102	EMC CORP COM	10,877.70	0.00	11,039.30	505.000
278058102	EATON CORP COM	7,835.40	0.00	8,372.70	180.000
30231G102	EXXON MOBIL CORP COM	19,494.80	0.00	3,707.11	230.000
31428X106	FEDEX CORP COM	8,351.00	0.00	8,803.00	100.000
343412102	FLUOR CORP COM	7,537.50	0.00	10,489.50	150.000
354613101	FRANKLIN RES INC COM	17,771.10	0.00	17,236.45	185.000
370334104	GENERAL MLS INC COM	14,951.70	0.00	9,923.40	370.000
38259P508	GOOGLE INC COM CL A	12,918.00	0.00	12,648.00	20.000
423074103	H J HEINZ CO COM	9,997.40	0.00	8,972.50	185.000
438516106	HONEYWELL INTERNATIONAL INC COM	10,054.75	0.00	11,316.45	185.000
458140100	INTEL CORP COM	17,823.75	0.00	5,139.25	735.000
45865V100	INTERCONTINENTALEXCHANGE INC COM	10,849.50	0.00	10,624.50	90.000
46428R107	ISHARES S&P GSCI COMMODITY INDEX CLOSED-END FUND	42,874.00	0.00	46,893.00	1,300.000
464286509	ISHARES MSCI CANADA INDEX FD CLOSED-END FUND	31,920.00	0.00	36,563.88	1,200.000

CHARITABLE TRUSTS HOLDINGS REPORT

K-RG-OFF-ACCOUNT 0-10-102-0475980 SOLOMON SPECTOR FDN TRUST AGTR AS OF 12-31-2011
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TAX ANALYST/NAME
 561 E N WOOD
 216-813-4624

CUSIP	ASSET NAME	PRINCIPAL MV	INCOME MV	TAX COST	UNITS
464286665	ISHARES MSCI PAC EX-JPN INDEX FD CLOSED-END FUND	13,625.50	0.00	15,586.76	350.000
464287176	ISHARES BARCLAYS TIPS BOND FUND CLOSED-END FUND	29,172.50	0.00	26,019.62	250.000
464287234	ISHARES MSCI EMERGING MKTS INDEX CLOSED-END FUND	24,661.00	0.00	20,111.00	650.000
464287465	ISHARES MSCI EAFE INDEX FUND CLOSED-END FUND	24,765.00	0.00	28,411.97	500.000
464287507	ISHARES S&P MIDCAP 400 INDEX FD CLOSED-END FUND	52,566.00	0.00	52,675.67	600.000
48123LDX9	JPMORGAN CHASE & CO MED TERM INT SER BSKT DTD 07/31/08 0% DUE 07/31/13	79,417.50	0.00	85,107.16	75,000.000
48124XU6	JPMORGAN CHASE & CO MED TERM INT SER E SPX DTD 08/31/10 0% DUE 02/29/12	40,376.00	0.00	35,000.00	35,000.000
485170302	KANSAS CITY SOUTHERN RAILWAY CO COM	13,602.00	0.00	11,658.00	200.000
50075N104	KRAFT FOODS INC COM CL A	13,076.00	0.00	11,805.47	350.000
594918104	MICROSOFT CORP COM	11,961.60	0.00	8,003.28	460.000
65339F101	NEXTERA ENERGY INC COM	11,262.80	0.00	1,789.80	185.000
654106103	NIKE INC COM CL B	14,455.50	0.00	13,349.99	150.000
674599105	OCCIDENTAL PETE CORP DEL COM	6,559.00	0.00	5,819.10	70.000
693390700	PIMCO FUNDS-TOTAL RETURN FUND OPEN-END FUND INSTL CL	47,610.60	0.00	50,107.20	4,380.000
701094104	PARKER HANNIFIN CORP COM	8,768.75	0.00	9,933.70	115.000
713448108	PEPSICO INC COM	24,549.50	0.00	18,067.10	370.000
73755L107	POTASH CORP OF SASKATCHEWAN INC	9,288.00	0.00	12,827.25	225.000

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K-RG-OFF-ACCOUNT 0-10-102-0475980 SOLOMON SPECTOR FDN TRUST AGTR 561 E N WOOD 216-813-4624
 ISCAL YEAR CODE 1231 AS OF 12-31-2011

CUSIP	ASSET NAME	PRINCIPAL MV	INCOME MV	TAX COST	UNITS
741503403	PRICELINE.COM INC COM	11,692.75	0.00	8,360.60	25.000
742718109	PROCTER & GAMBLE CO COM	15,343.30	0.00	0.07	230.000
77956H864	T ROWE PRICE EMERGING MKTS STK OPEN-END FUND	28,510.00	0.00	20,700.00	1,000.000
857477103	STATE STR CORP COM	9,271.30	0.00	14,915.50	230.000
867224107	SUNCOR ENERGY INC FGN COM	8,649.00	0.00	11,562.00	300.000
880208400	TEMPLETON GLOBAL BOND FUND OPEN-END FUND ADV CL	44,004.13	0.00	46,872.02	3,557.327
92220P105	VARIAN MEDICAL SYSTEMS INC COM	9,398.20	0.00	7,327.60	140.000
926464678	VICTORY FINANCIAL RESERVES FUND	31,422.35	14,165.54	45,587.89	45,587.890
928563402	VMWARE INC COM CL A	11,646.60	0.00	9,246.65	140.000
949746101	WELLS FARGO CO COM	15,158.00	0.00	17,303.00	550.000
983919101	XILINX INC COM	11,060.70	0.00	9,522.00	345.000

*** TOTAL *** 1,255,834.13 14,165.54 1,135,010.92 300,990.217

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

DESCRIPTION -----	AMOUNT -----
ROUNDING ADJUSTMENT	4.
TOTAL	----- 4. =====

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

OFFICER NAME:

KEY BANK, N.A.

ADDRESS:

221 SOUTH WARREN ST, 4TH FL
SYRACUSE, NY 13202

TITLE:

INVESTMENT MANAGER

AVERAGE HOURS PER WEEK DEVOTED TO POSITION: 1

COMPENSATION 12,140.

OFFICER NAME:

ANDREW SPECTOR

ADDRESS:

221 SOUTH WARREN ST, 4TH FL
SYRACUSE, NY 13202

TITLE:

CO-TRUSTEE

OFFICER NAME:

SUZANNE S JOSEF

ADDRESS:

221 SOUTH WARREN ST, 4TH FL
SYRACUSE, NY 13202

TITLE:

CO-TRUSTEE

TOTAL COMPENSATION:

12,140.

=====

SOLOMON SPECTOR FDN TRUST AGTR 10
FORM 990PF, PART XV - LINES 2a - 2d
=====

15-6018859

RECIPIENT NAME:
ANDREW SPECTOR

ADDRESS:

C/O KEY BANK, N.A. 221 SOUTH WARREN, 4TH FL
SYRACUSE, NY 13202

FORM, INFORMATION AND MATERIALS:

APPLICATIONS SHOULD BE SUBMITTED IN WRITING AND INCLUDE THE AMOUNT,
THE USE OF THE REQUESTED FUNDS AND THE APPLICANT IS A 501(C) (3)
ENTITY.

SUBMISSION DEADLINES:

NONE

RESTRICTIONS OR LIMITATIONS ON AWARDS:

NONE

STATEMENT 9

RECIPIENT NAME:
HILLEL AT SYRACUSE UNIVERSITY
ADDRESS:
102 WALNUT PLACE
SYRACUSE, NY 13210
RELATIONSHIP:
NONE
PURPOSE OF GRANT:
GENERAL SUPPORT
FOUNDATION STATUS OF RECIPIENT:
EDUCATIONAL INST
AMOUNT OF GRANT PAID 20,000.

RECIPIENT NAME:
SYRACUSE UNIVERSITY
RELATIONSHIP:
NONE
PURPOSE OF GRANT:
HOLOCAUST EDUCATION
FOUNDATION STATUS OF RECIPIENT:
EDUCATIONAL INST
AMOUNT OF GRANT PAID 50,000.

TOTAL GRANTS PAID: 70,000.
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