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Form **990-PF**Department of the Treasury
Internal Revenue Service**Return of Private Foundation**

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

▶ Do not enter Social Security numbers on this form as it may be made public.

▶ Information about Form 990-PF and its separate instructions is at www.irs.gov/form990pf.

OMB No 1545-0052

2013

Open to Public Inspection

For calendar year 2013 or tax year beginning **AUG 26, 2013**, and ending **DEC 31, 2013**Name of foundation
MARY & EMANUEL ROSENFELD FOUNDATION # 1
C/O WILMINGTON TRUST COMPANY**A Employer identification number****46-1032005**

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

Room/suite

B Telephone number**302 636 8549**

City or town, state or province, country, and ZIP or foreign postal code

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)
J Accounting method ☒ Cash ☐ Accrual
☐ Other (specify) _____▶ \$ **2,803,796.** (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).)

(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****2,380,810.****N/A****2 Check** ☐ if the foundation is not required to attach Sch. B**3 Interest on savings and temporary cash investments****4 Dividends and interest from securities****28,034.****28,034.****STATEMENT 1****5a Gross rents****b Net rental income or (loss)****6a Net gain or (loss) from sale of assets not on line 10****185,338.****b Gross sales price for all assets on line 6a** **778,520.****7 Capital gain net income (from Part IV, line 2)****185,338.****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****12 Total. Add lines 1 through 11****594,182.****213,372.****13 Compensation of officers, directors, trustees, etc.****639.****319.****320.****14 Other employee salaries and wages****15 Pension plans, employee benefits****16a Legal fees****b Accounting fees****c Other professional fees****STMT 2****7,393.****7,393.****0.****17 Interest****24.****0.****0.****18 Taxes****STMT 3****664.****664.****0.****19 Depreciation and depletion****20 Occupancy****21 Travel, conferences, and meetings****22 Printing and publications****23 Other expenses****24 Total operating and administrative expenses. Add lines 13 through 23****8,720.****8,376.****320.****25 Contributions, gifts, grants paid****130,200.****130,200.****26 Total expenses and disbursements. Add lines 24 and 25****138,920.****8,376.****130,520.****27 Subtract line 26 from line 12****2,455,262.****a Excess of revenue over expenses and disbursements****b Net investment income (if negative, enter -0-)****204,996.****c Adjusted net income (if negative, enter -0-)****N/A**323501
10-10-13

LHA For Paperwork Reduction Act Notice, see instructions.

Form **990-PF** (2013)

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2013.03040 MARY & EMANUEL ROSENFELD FO 105834-1

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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					
	2 Savings and temporary cash investments			30,201.	30,201.	
	3 Accounts receivable ▶					
	Less allowance for doubtful accounts ▶					
	4 Pledges receivable ▶					
	Less allowance for doubtful accounts ▶					
	5 Grants receivable			0.		
	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					
	10a Investments - U.S. and state government obligations					
	b Investments - corporate stock					
	c Investments - corporate bonds					
	Liabilities	11 Investments - land, buildings, and equipment basis ▶				
Less accumulated depreciation ▶						
12 Investments - mortgage loans						
13 Investments - other STMT 4				0.	2,425,061.	2,773,595.
14 Land, buildings, and equipment basis ▶						
Less accumulated depreciation ▶						
15 Other assets (describe ▶)						
16 Total assets (to be completed by all filers - see the instructions. Also, see page 1, item 1)				0.	2,455,262.	2,803,796.
17 Accounts payable and accrued expenses						
18 Grants payable						
Net Assets or Fund Balances	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.	0.		
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ <input type="checkbox"/>					
	24 Unrestricted					
	25 Temporarily restricted					
	26 Permanently restricted					
	Foundations that do not follow SFAS 117, check here ▶ <input checked="" type="checkbox"/>					
	27 Capital stock, trust principal, or current funds			0.	2,455,262.	
	28 Paid-in or capital surplus, or land, bldg, and equipment fund			0.	0.	
	29 Retained earnings, accumulated income, endowment, or other funds			0.	0.	
30 Total net assets or fund balances			0.	2,455,262.		
31 Total liabilities and net assets/fund balances			0.	2,455,262.		

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	2,455,262.
3 Other increases not included in line 2 (itemize) ▶	3	0.
4 Add lines 1, 2, and 3	4	2,455,262.
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	2,455,262.

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 LONG TERM CAPITAL GAIN DIVIDENDS		P		
b PUBLICLY TRADED SECURITIES		P		
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 14,414.			14,414.
b 764,106.		593,182.	170,924.
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(i) 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			14,414.
b			170,924.
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	185,338.
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)

N/A

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))
2012			
2011			
2010			
2009			
2008			

2 Total of line 1, column (d)	2
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
4 Enter the net value of noncharitable-use assets for 2013 from Part X, line 5	4
5 Multiply line 4 by line 3	5
6 Enter 1% of net investment income (1% of Part I, line 27b)	6
7 Add lines 5 and 6	7
8 Enter qualifying distributions from Part XII, line 4	8

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 <input type="checkbox"/> 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 <input type="checkbox"/> and enter 1% of Part I, line 27b	1	4,100.
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	4,100.
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	4,100.
6	Credits/Payments		
a	2013 estimated tax payments and 2012 overpayment credited to 2013	6a	
b	Exempt foreign organizations - tax withheld at source	6b	
c	Tax paid with application for extension of time to file (Form 8868)	6c	5,750.
d	Backup withholding erroneously withheld	6d	
7	Total credits and payments. Add lines 6a through 6d	7	5,750.
8	Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8	51.
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	1,599.
11	Enter the amount of line 10 to be Credited to 2014 estimated tax <input type="checkbox"/> 1,599. Refunded <input type="checkbox"/>	11	0.

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?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for the definition)? 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.		X
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation <input type="checkbox"/> \$ 0. (2) On foundation managers <input type="checkbox"/> \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers <input type="checkbox"/> \$ 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.		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		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?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T.		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? If "Yes," complete Part II, col. (c), and Part XV	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) <input type="checkbox"/> PA		
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	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 2013 or the taxable year beginning in 2013 (see instructions for Part XIV)? If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

N/A

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Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		X
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)	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	

Website address ► N/A

14 The books are in care of ► ADVISORY TRUST COMPANY OF DELAWARE Telephone no ► 302 636 8549
 Located at ► 2710 CENTERVILLE RD. STE 101, WILMINGTON, DE ZIP+4 ► 19808

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

16 At any time during calendar year 2013, 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
 See the instructions for exceptions and filing requirements for Form TD F 90-22.1 If "Yes," enter the name of the foreign country ►

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

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

	Yes	No
1a During the year did the foundation (either directly or indirectly)		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	<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 checked="" type="checkbox"/> Yes <input 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	
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)? Organizations relying on a current notice regarding disaster assistance check here		X
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 2013?		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 2013, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2013?	<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 instructions.)	N/A	
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 2013 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 2013.)	N/A	
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		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 2013?		X

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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)?

☐ 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)?

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 ☒ 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?

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
ADVISORY TRUST COMPANY OF DELAWARE 1100 N MARKET STREET, 7TH FLOOR WILMINGTON, DE 19808	CO TRUSTEE 2.00	639.	0.	0.
LOWELL H DUBROW, ESQ 261 OLD YORK RD. SUITE 514 JENKINTOWN, PA 19046	CO TRUSTEE 2.00	0.	0.	0.
JUDITH KORN C/O ATCO, 2710 CENTERVILLE ROAD, SUITE WILMINGTON, DE 19808	CO TRUSTEE 2.00	0.	0.	0.
RITA STEIN C/O ATCO, 2710 CENTERVILLE ROAD, SUITE WILMINGTON, DE 19808	CO TRUSTEE 2.00	0.	0.	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

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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	2,672,943.
b	Average of monthly cash balances	1b	83,106.
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	2,756,049.
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	2,756,049.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	41,341.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	2,714,708.
6	Minimum investment return. Enter 5% of line 5 ADJUSTED FOR SHORT TAX PERIOD	6	47,600.

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	47,600.
2a	Tax on investment income for 2013 from Part VI, line 5	2a	4,100.
b	Income tax for 2013 (This does not include the tax from Part VI)	2b	
c	Add lines 2a and 2b	2c	4,100.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	43,500.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	43,500.
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	43,500.

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	130,520.
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	130,520.
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	130,520.

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.

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Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2012	(c) 2012	(d) 2013
1 Distributable amount for 2013 from Part XI, line 7				43,500.
2 Undistributed income, if any, as of the end of 2013				
a Enter amount for 2012 only			0.	
b Total for prior years		0.		
3 Excess distributions carryover, if any, to 2013				
a From 2008				
b From 2009				
c From 2010				
d From 2011				
e From 2012				
f Total of lines 3a through e	0.			
4 Qualifying distributions for 2013 from Part XII, line 4 ▶ \$ 130,520.				
a Applied to 2012, 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 2013 distributable amount				43,500.
e Remaining amount distributed out of corpus	87,020.			
5 Excess distributions carryover applied to 2013 (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	87,020.			
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 2012 Subtract line 4a from line 2a Taxable amount - see instr			0.	
f Undistributed income for 2013 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2014				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 2008 not applied on line 5 or line 7	0.			
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a	87,020.			
10 Analysis of line 9				
a Excess from 2009				
b Excess from 2010				
c Excess from 2011				
d Excess from 2012				
e Excess from 2013	87,020.			

N/A

☐ 4942(j)(3) or ☐ 4942(j)(5)

(4) Gross investment income

[illegible]

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)				
a Paid during the year				
ETZ CHAIM CENTER FOR JEWISH STUDIES 1420 WALNUT ST, SUITE 1008 PHILADELPHIA, PA 19102	NONE	PUBLIC CHARITY	GENERAL GRANT FOR FOUNDATION OPERATIONS	18,700.
POLITZ HEBREW ACADEMY 9225 OLD BUSTLETON AVENUE PHILADELPHIA, PA 19115	NONE	PUBLIC CHARITY	GENERAL GRANT FOR FOUNDATION OPERATIONS	3,000.
CONGREGATION AHAVAS TORAH TZEDAKAH FUND 1425 RHAWN STREET PHILADELPHIA, PA 19111	NONE	PUBLIC CHARITY	GENERAL GRANT FOR FOUNDATION OPERATIONS	600.
CAMP ACHDUS 1512 GRIFFITH STREET PHILADELPHIA, PA 19111	NONE	PUBLIC CHARITY	GENERAL GRANT FOR FOUNDATION OPERATIONS	1,000.
CITY OF HOPE NATIONAL MEDICAL CENTER 1500 EAST DUARTE ROAD DUARTE, CA 91010	NONE	PUBLIC CHARITY	GENERAL GRANT FOR FOUNDATION OPERATIONS	10,000.
Total			SEE CONTINUATION SHEET(S) ▶ 3a	130,200.
b Approved for future payment				
NONE				
Total			▶ 3b	0.

Part XV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

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
CHOC CHILDREN'S FOUNDATION 1201 WEST LA VETA AVENUE ORANGE, CA 92868	NONE	PUBLIC CHARITY	GENERAL GRANT FOR FOUNDATION OPERATIONS	7,500.
UC IRVINE FOUNDATION 101 ACADEMY, SUITE 120 IRVINE, CA 92617	NONE	PUBLIC CHARITY	GENERAL GRANT FOR FOUNDATION OPERATIONS	10,000.
K9S FOR WARRIORS 260 S. ROSCOE BLVD PONTE VEDRA, FL 32082	NONE	PUBLIC CHARITY	GENERAL GRANT FOR FOUNDATION OPERATIONS	7,500.
JF SHEA THERAPEUTIC RIDING CENTER 26284 OSO ROAD SAN JUAN CAPISTRANO, CA 92675	NONE	PUBLIC CHARITY	GENERAL GRANT FOR FOUNDATION OPERATIONS	3,000.
HEIFER INTERNATIONAL 1 WORLD AVENUE LITTLE ROCK, AR 72202	NONE	PUBLIC CHARITY	GENERAL GRANT FOR FOUNDATION OPERATIONS	5,000.
GERMAN SHEPHERD RESUCE OF ORANGE COUNTY 177F RIVERSIDE AVE, SUITE 1111 NEWPORT BEACH, CA 92663	NONE	PUBLIC CHARITY	GENERAL GRANT FOR FOUNDATION OPERATIONS	450.
KRAVIS CENTER FOR THE PERFORMING ARTS 701 OKEECHOBEE BLVD WEST PALM BEACH, FL 33401	NONE	PUBLIC CHARITY	GENERAL GRANT FOR FOUNDATION OPERATIONS	12,500.
SIMON WIESENTHAL CENTER 1399 S ROXBURY 2ND FLOOR LOS ANGELES, CA 90035	NONE	PUBLIC CHARITY	GENERAL GRANT FOR FOUNDATION OPERATIONS	10,000.
WPBT CHANNEL 2 14901 NE 2ND AVENUE MIAMI, FL 33181	NONE	PUBLIC CHARITY	GENERAL GRANT FOR FOUNDATION OPERATIONS	1,000.
FEEDING SOUTH FLORIDA 2501 SW 32 TERRACE PEMBROKE PARK, FL 33023	NONE	PUBLIC CHARITY	GENERAL GRANT FOR FOUNDATION OPERATIONS	2,450.
Total from continuation sheets				96,900.

Part XV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

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
MIAMI CITY BALLET 2200 LIBERTY AVE MIAMI BEACH, FL 33139	NONE	PUBLIC CHARITY	GENERAL GRANT FOR FOUNDATION OPERATIONS	25,000.
DERMATOLOGY FNDN OF SOUTH FLORIDA P.O. BOX 561574 MIAMI, FL 33256	NONE	PUBLIC CHARITY	GENERAL GRANT FOR FOUNDATION OPERATIONS	9,000.
TEMPLE OF JUDEA 4311 HOOD ROAD PALM BEACH GARDENS, FL 33410	NONE	PUBLIC CHARITY	GENERAL GRANT FOR FOUNDATION OPERATIONS	1,000.
CHARITY WATCH P.O. BOX 578460 CHICAGO, IL 60657	NONE	PUBLIC CHARITY	GENERAL GRANT FOR FOUNDATION OPERATIONS	500.
MALTZ JUPITER THEATER 1001 EAST INDIANTOWN ROAD JUPITER, FL 33477	NONE	PUBLIC CHARITY	GENERAL GRANT FOR FOUNDATION OPERATIONS	1,000.
TRI COUNTY HUMANE SOCIETY 21287 BOCA RIO ROAD BOCO RATON, FL 33433	NONE	PUBLIC CHARITY	GENERAL GRANT FOR FOUNDATION OPERATIONS	1,000.
Total from continuation sheets				

Schedule B(Form 990, 990-EZ,
or 990-PF)Department of the Treasury
Internal Revenue Service**Schedule of Contributors**

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and
its instructions is at www.irs.gov/form990

OMB No 1545-0047

2013

Name of the organization

MARY & EMANUEL ROSENFELD FOUNDATION # 1
C/O WILMINGTON TRUST COMPANY

Employer identification number

46-1032005

Organization type (check one)

Filers of:

Section:

Form 990 or 990-EZ

☐ 501(c)() (enter number) organization☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation☐ 527 political organization

Form 990-PF

☒ 501(c)(3) exempt private foundation☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation☐ 501(c)(3) taxable private foundationCheck if your organization is covered by the **General Rule** or a **Special Rule**.**Note.** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.**General Rule**

- ☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

- ☐ For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not total to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions of \$5,000 or more during the year ▶ \$ _____

Caution. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2013)

Name of organization

MARY & EMANUEL ROSENFELD FOUNDATION # 1
C/O WILMINGTON TRUST COMPANY

Employer identification number

46-1032005

Part I Contributors (see instructions) Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	MARY & EMANUEL ROSENFELD FOUNDATION 1100 N MARKET ST., DE3-C070 WILMINGTON, DE 19890-0001	\$ 2,380,810.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

MARY & EMANUEL ROSENFELD FOUNDATION # 1
C/O WILMINGTON TRUST COMPANY

Employer identification number

46-1032005

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	

Employer identification number

46-1032005

Part III

Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations that total more than \$1,000 for the year. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of **exclusively** religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once.) ▶ \$ _____

Use duplicate copies of Part III if additional space is needed.

Use duplicate copies of Part III if additional space is needed.			
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

FORM 990-PF	DIVIDENDS AND INTEREST FROM SECURITIES				STATEMENT 1
SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	(A) REVENUE PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME
TOTAL DIVIDENDS AND INTEREST	28,034.	0.	28,034.	28,034.	
TO PART I, LINE 4	28,034.	0.	28,034.	28,034.	

FORM 990-PF	OTHER PROFESSIONAL FEES				STATEMENT 2
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
INVESTMENT MANAGEMENT FEES	7,393.	7,393.		0.	
TO FORM 990-PF, PG 1, LN 16C	7,393.	7,393.		0.	

FORM 990-PF	TAXES				STATEMENT 3
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
FOREIGN TAXES	664.	664.		0.	
TO FORM 990-PF, PG 1, LN 18	664.	664.		0.	

FORM 990-PF	OTHER INVESTMENTS			STATEMENT 4
DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE	
	COST	2,425,061.	2,773,595.	
TOTAL TO FORM 990-PF, PART II, LINE 13		2,425,061.	2,773,595.	

FORM 990-PF	GRANT APPLICATION SUBMISSION INFORMATION	STATEMENT	5
	PART XV, LINES 2A THROUGH 2D		

NAME AND ADDRESS OF PERSON TO WHOM APPLICATIONS SHOULD BE SUBMITTED

ADVISORY TRUST COMPANY OF DELAWARE
2710 CENTERVILLE RD. STE 101
WILMINGTON, DE 19808

FORM AND CONTENT OF APPLICATIONS

A WRITTEN LETTER STATING THE PURPOSE OF GRANT AND A COPY OF YOUR TAX EXEMPT STATUS.

ANY SUBMISSION DEADLINES

NONE

RESTRICTIONS AND LIMITATIONS ON AWARDS

NONE

ADVISORY TRUST

Investment Detail

ATCO SCOTT ROSENFELD NO 1

As of December 31, 2013

Page 6 of 23

QUANTITY DESCRIPTION	MARKET VALUE (M/V) MARKET UNIT PRICE	%M/V	FEDERAL TAX COST AVERAGE UNIT COST	UNREALIZED GAIN/(LOSS)	ACCRUED INCOME	ESTIMATED ANNUAL INCOME	YIELD (%) YTM (%)
PRINCIPAL PORTFOLIO(S)							
Equity							
30,000,0000 DRYSHIPS INC (NAME CHANGED OCEAN RIG UDW INC CUSIP Y64354205) CUSIP Y2109Q101 TKR DRYX	\$141,000.00 4.7000	4.84	\$78,769.79 2.63	\$62,230.21	\$0.00	\$0.00	0.00
1,076,7100 FIRST EAGLE GLOBAL FUND CLASS A CUSIP 32008F507 TKR SGENX	57,722.42 53.6100	1.98	52,500.52 48.76	5,221.90	0.00	706.32	1.22
1,000,0000 HOWARD HUGHES CORPORATION CUSIP 44267D107 TKR HHC	120,100.00 120.1000	4.12	109,724.60 109.72	10,375.40	0.00	0.00	0.00
3,412,0000 ISHARES RUSSELL 1000 GROWTH ETF CUSIP 464287614 TKR IWF	293,261.40 85.9500	10.06	262,624.00 76.97	30,637.40	0.00	3,974.98	1.36
1,000,0000 ISHARES RUSSELL 2000 VALUE ETF CUSIP 464287630 TKR IWN	99,500.00 99.5000	3.41	61,399.46 61.40	38,100.54	0.00	1,818.00	1.83
3,297,0000 ISHARES S&P 500 VALUE ETF CUSIP 464287408 TKR IVE	281,761.62 85.4600	9.67	185,164.69 56.16	96,596.93	0.00	6,046.69	2.15
2,529,0740 NEUBERGER BERMAN GENESIS FUND INVESTOR CLASS CUSIP 641224100 TKR NBNX	105,538.26 41.7300	3.62	90,615.97 35.83	14,922.29	0.00	599.39	0.57
7,553,8950 THE ARBITRAGE EVENT DRIVEN FUND CUSIP 03875R304 TKR AEDEFX	76,445.42 10.1200	2.62	75,544.28 10.00	901.14	0.00	483.44	0.63
8,618,9240 TOCQUEVILLE INTL VALUE FUND CUSIP 888894300 TKR TIVFX	129,283.86 15.0000	4.44	107,750.08 12.50	21,533.78	0.00	1,939.25	1.50

continued

ADVISORY TRUST

Investment Detail

ATCO SCTT ROSENFELD NO1

As of December 31, 2013

Page 7 of 23

QUANTITY DESCRIPTION	MARKET VALUE (M/V) MARKET UNIT PRICE	%M/V	FEDERAL TAX COST AVERAGE UNIT COST	UNREALIZED GAIN/(LOSS)	ACCRUED INCOME	ESTIMATED ANNUAL INCOME	YIELD (%) YTM (%)
PRINCIPAL PORTFOLIO(S)							
Equity							
6,323,7770 VIRTUS DYNAMIC ALPHASECTOR FUND CUSIP 92828R727 TKR EMNAX	\$82,651.77 13.0700	2.84	\$75,000.00 11.86	\$7,651.77	\$0.00	\$151.77	0.18
4,055,7170 WHV INTERNATIONAL EQUITY FUND CLASS A CUSIP 360873871 TKR WHVAX	90,645.27 22.3500	3.11	79,137.35 19.51	11,507.92	0.00	344.73	0.38
TOTAL Equity	1,477,910.02	50.71	1,178,230.74	299,679.28	0.00	16,064.57	1.09
Fixed Income							
8,299,6430 BLACKROCK STRATEGIC INCOME OPPORTUNITIES PORTFOLIO CUSIP 09256H310 TKR BASIX	84,324.37 10.1600	2.89	83,684.64 10.08	639.73	232.06	1,892.31	2.24
4,551,5680 DOUBLELINE TOTAL RETURN BOND FUND CUSIP 258620202 TKR DLTNX	49,065.90 10.7800	1.68	50,772.26 11.15	(1,706.36)	236.58	2,421.43	4.94
11,886,6110 GOLDMAN SACHS STRATEGIC INCOME FUND CUSIP 38145C661 TKR GSZAX	126,711.27 10.6600	4.35	125,166.17 10.53	1,545.10	389.11	2,983.53	2.35
13,568,6260 IXIS LOOMIS SAYLES STRATEGIC INCOME FUND CLASS A CUSIP 543487284 TKR NEFZX	221,982.72 16.3600	7.62	203,007.65 14.96	18,975.07	0.00	9,267.37	4.17
20,196,2350 LORD ABBET FLOATING RATE FUND CUSIP 543916191 TKR LFRAX	191,864.23 9.5000	6.58	188,165.51 9.32	3,698.72	736.49	8,482.41	4.42

continued

Investment Detail

As of December 31, 2013

QUANTITY DESCRIPTION	MARKET VALUE (M/V) MARKET UNIT PRICE	%M/V	FEDERAL TAX COST AVERAGE UNIT COST	UNREALIZED GAIN/(LOSS)	ACCRUED INCOME	ESTIMATED ANNUAL INCOME	YIELD (%) YTM (%)
PRINCIPAL PORTFOLIO(S)							
Fixed Income							
TOTAL Fixed Income	\$673,948.49	23.12	\$650,796.23	\$23,152.26	\$1,594.24	\$25,047.05	3.72
Hedged Strategies							
20,725.9620	245,809.91	8.43	237,355.61	8,454.30	498.15	4,891.32	1.99
JP MORGAN STRATEGIC INCOME OPPORTUNITIES FUND	11.8600		11.45				
CUSIP 4812A4385 TKR JSOAX							
4,114.7010	76,204.26	2.61	75,008.70	1,195.56	0.00	8.22	0.01
MAINSTAY MARKETFIELD FUND	18.5200		18.23				
CUSIP 56064B852 TKR MFELDX							
2,500.0000	127,100.00	4.36	124,560.00	2,540.00	0.00	1,545.00	1.22
WISDOMTREE JAPAN HEDGED EQUITY ETF	50.8400		49.82				
CUSIP 97717W851 TKR DXJ							
TOTAL Hedged Strategies	449,114.17	15.41	436,924.31	12,189.86	498.15	6,444.54	1.43
Cash & Currency							
110,252.9200	110,252.92	3.78	110,252.92	0.00	0.00	0.00	0.00
CASH	1.0000		1.00				
12,800.7600	12,800.76	0.44	12,800.76	0.00	0.09	0.00	0.00
GOLDMAN SACHS FINANCIAL SQUARE FUNDS-PRIME OBLIGATIONS FUND	1.0000		1.00				
CUSIP 38141W349 TKR FBSXX							
18,039.2800	18,039.28	0.62	18,039.28	0.00	0.00	0.00	0.00
UBS BANK USA DEPOSIT ACCOUNT	1.0000		1.00				
CUSIP 90499A932							
TOTAL Cash & Currency	141,092.96	4.84	141,092.96	0.00	0.09	0.00	0.00

2014-04-1000000038600000 M5R6600278 0001 0000002142 000003750 00161500 2142 T

ADVISORY TRUST

Investment Detail

ATCO SCTT ROSENFELD NO 1

As of December 31, 2013

Page 9 of 23

QUANTITY DESCRIPTION	MARKET VALUE (M/V) MARKET UNIT PRICE	%M/V	FEDERAL TAX COST AVERAGE UNIT COST	UNREALIZED GAIN/(LOSS)	ACCRUED INCOME	ESTIMATED ANNUAL INCOME	YIELD (%) YTM (%)
PRINCIPAL PORTFOLIO(S)							
Other Assets							
4,490.2550 INVESCO BALANCED-RISK ALLOCATION FUND CLASS A CUSIP 00141V747 TKR ABRZX	\$52,895.20 11.7800	1.81	\$56,339.03 12.55	(\$3,443.83)	\$0.00	\$0.00	0.00
1,956.4800 IVY ASSET STRATEGY FUND CUSIP 466000759 TKR WASAX	62,646.49 32.0200	2.15	50,292.06 25.71	12,354.43	0.00	293.47	0.47
5,547.2080 JPMORGAN INCOME BUILDER FUND CUSIP 4812A3288 TKR JNBAX	57,080.77 10.2900	1.96	52,478.98 9.46	4,601.79	0.00	2,451.86	4.30
TOTAL Other Assets	172,622.46	5.92	159,110.07	13,512.39	0.00	2,745.33	1.59
TOTAL PRINCIPAL PORTFOLIO(S)	2,914,688.10	100.00	2,566,154.31	348,533.79	2,092.48	50,301.49	1.73
ACCRUED INCOME							
MARKET VALUE WITH ACCRUED INCOME	2,916,780.58						
NCOME PORTFOLIO(S)							
Cash & Currency (110,892.3300) CASH	(110,892.33) 1.0000	100.00	(110,892.33) 1.00	0.00	0.00	0.00	0.00
TOTAL Cash & Currency	(110,892.33)	100.00	(110,892.33)	0.00	0.00	0.00	0.00
TOTAL INCOME PORTFOLIO(S)	(110,892.33)	100.00	(110,892.33)	0.00	0.00	0.00	0.00
GRAND TOTAL(S)	2,803,795.77		2,455,261.98	348,533.79	2,092.48	50,301.49	1.79
ACCRUED INCOME							
MARKET VALUE WITH ACCRUED INCOME	2,805,888.25						

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

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).

Enter filer's identifying number, see instructions

Type or print File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions. MARY & EMANUEL ROSENFELD FOUNDATION # 1 C/O WILMINGTON TRUST COMPANY	Employer identification number (EIN) or 46-1032005
	Number, street, and room or suite no. If a P.O. box, see instructions. 1100 N MARKET ST. DE3-C070	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. WILMINGTON, DE 19890-0001	

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 or Form 990-EZ	01		
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	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.

ADVISORY TRUST COMPANY OF DELAWARE

- The books are in the care of **2710 CENTERVILLE RD. STE 101 - WILMINGTON, DE 19808**
Telephone No. **302 636 8549** Fax No. **302 651 1414**

- 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 **NOVEMBER 15, 2014.**

5 For calendar year _____, or other tax year beginning **AUG 26, 2013**, and ending **DEC 31, 2013**.

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 _____

8a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	8a	\$	5,750.
b If this application is for Forms 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	\$	5,750.
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 must be completed for Part II only.

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 ☐

Title **TRUSTEE**

Date ☐

Form 8868 (Rev. 1-2014)