SUPREME COURT OF THE STATE OF NEW YORK
COUNTY OF NEW YORK

THE PEOPLE OF THE STATE OF NEW YORK, by BARBARA D. UNDERWOOD, Attorney General of the State of New York, Petitioner, -against- DONALD J. TRUMP, DONALD J. TRUMP JR., IVANKA TRUMP, ERIC F. TRUMP, and THE DONALD J. TRUMP FOUNDATION, Respondents.	Index No. **AFFIRMATION OF AAG STEVEN SHIFFMAN IN SUPPORT OF THE VERIFIED PETITION**

STEVEN SHIFFMAN, an attorney duly admitted to practice before the Courts of this State, hereby affirms the following under the penalty of perjury pursuant to CPLR § 2106:

1. I am an Assistant Attorney General in the Charities Bureau (the "Charities Bureau") of the New York State Attorney General's Office.

2. I am familiar with the facts and circumstances of this proceeding. The facts set forth in this Affirmation are based upon my personal knowledge, the investigative materials obtained during the course of the investigation of the Donald J. Trump Foundation, Inc. (the "Foundation") by the Charities Bureau ("Charities Bureau") of the Office of the Attorney General (the "Attorney General") and upon the information contained in the files of the Charities Bureau. I submit this affirmation in support of the Verified Petition of the People of the State of New York (the "People"). (A copy of the Verified Petition is annexed hereto as Ex. 1.)

INTRODUCTION

3. The Attorney General brings this special proceeding against Donald J. Trump ("Mr. Trump"), Donald J. Trump Jr., Ivanka Trump, and Eric F. Trump (together, the "Individual Respondents)," and the Foundation (collectively, the "Respondents"), pursuant to the New York Not-for-Profit Corporation Law ("N-PCL"), the New York Estates, Powers and Trusts Law

("EPTL"), the New York Executive Law ("Executive Law"), and New York Civil Practice Law and Rules ("CPLR") Article 4, to dissolve the Foundation for its persistently illegal conduct, and to obtain restitution, damages, and injunctive relief.

4. In June 2016, the Attorney General began an investigation (the "Investigation") of the Foundation pursuant to the N-PCL, the EPTL, and the Executive Law. The Investigation found that the Foundation operated without any oversight by a functioning board of directors. Decisions concerning the administration of the charitable assets entrusted to the care of the Foundation were made without adequate consideration or oversight and resulted in the misuse of charitable assets for the benefit of Mr. Trump and his personal, political and business interests. In sum, the Investigation revealed that the Foundation was little more than a checkbook for payments to not-for-profits from Mr. Trump and entities he controlled. This resulted in multiple violations of state and federal law because payments were made using Foundation money regardless of the purpose of the payment. Mr. Trump used charitable assets to pay off the legal obligations of entities he controlled, to promote Trump hotels, to purchase personal items, and to support his campaign for President.

5. As set forth below and in the Verified Petition, the Foundation and its directors violated multiple sections of the N-PCL, EPTL and the Executive Law, including provisions that prohibit foundations from making false statements in filings with the Attorney General, engaging in self-dealing, wasting charitable assets, and violating the Internal Revenue Code by, among other things, making expenditures to influence the outcome of an election. The Foundation's directors failed to meet basic fiduciary duties and abdicated all responsibility for ensuring that the Foundation's assets were used in compliance with the law. The violations that resulted were significant and not only ran afoul of the applicable law, but also resulted in the Foundation failing to comply with the terms of its own certificate of incorporation.

6. As a result of these persistent violations of law by the Respondents, the Attorney General brings this special proceeding to dissolve the Foundation pursuant to N-PCL Article 11

and CPLR Article 4. In addition, the Attorney General seeks an order: (i) finding that the Individual Respondents breached their fiduciary duties to the Foundation; (ii) enjoining Mr. Trump from future service as an officer, director or trustee, or in any other capacity as a fiduciary of any not-for-profit or charitable organization incorporated or authorized to conduct business in the State of New York, or which solicits charitable donations in the State of New York for a period of ten years and enjoining the remaining Individual Respondents from such service for a period of one year, subject to suspension in the event the remaining Individual Respondents undergo adequate training on the fiduciary duties of directors of not-for-profit corporations; (iii) requiring the Individual Respondents to make restitution and pay all damages resulting from their violation of duties in the management of the Foundation's assets and their misuse of its charitable assets for the benefit of Mr. Trump and his interests; (iv) requiring Mr. Trump to pay an amount equal to double the amount of benefits improperly obtained through related party transactions entered into after July 1, 2014; and (v) granting such other and further relief as the Court may deem just and proper.

THE ATTORNEY GENERAL'S INVESTIGATION

7. The Attorney General is responsible for overseeing the activities of New York not-for-profit corporations and the conduct of their officers and directors, in accordance with the N-PCL, the EPTL, and the Executive Law. This oversight activity is primarily the responsibility of the Attorney General's Charities Bureau, which has an office in New York County. Among its duties, the Charities Bureau conducts investigations to determine if the directors and officers of charitable organizations have complied with their fiduciary duties to safeguard charitable assets. The Charities Bureau also maintains a registry of organizations that includes copies of an organization's certificate of incorporation, its by-laws and the annual reports that it must file with the Charities Bureau. The annual report is called a CHAR 500 and, as set forth in 13 N.Y.C.R.R. § 91.5(c)(3)(a), each CHAR 500 must include a copy of the organization's annual filing with the Internal Revenue Service, such as a Form 990-PF. The Form 990-PF provides

detailed information about a not-for-profit organization's finances and management, including details on the organization's directors, the grants it made, as well as information on the principal donors (donor information for private foundations such as the Foundation is public; donor information for public charities is not).

8. Through the course of the Investigation, the Charities Bureau requested the production of documents from the Foundation and related entities, including the Trump Corporation and other organizations controlled by Mr. Trump. The Charities Bureau also subpoenaed and reviewed documents from third parties, including parties receiving grants from the Foundation. In addition, the Charities Bureau conducted examinations under oath of several witnesses, including the Foundation's treasurer and employees of the Trump Corporation, Inc. ("Trump Corporation") that performed services for the Foundation as part of their job responsibilities.

THE RESPONDENTS

9. Respondent Foundation is a New York not-for-profit corporation incorporated in New York in 1987. Its principal place of business is 725 Fifth Avenue, New York, New York. The Foundation is recognized as tax-exempt under Section 501(c)(3) of the Internal Revenue Code (the "Code") and is classified as a private foundation under Section 509(a) of the Code. In its most recent Form 990-PF, reporting as of December 31, 2016, the Foundation reported approximately $1 million in assets.

10. The Foundation's mission is to "receive and maintain a fund . . . to [be] use[d] . . . exclusively for charitable, religious, scientific, literary or educational purposes either directly or by contributions to organizations that qualify as exempt organizations under section 501(c)(3) of the [Code]." (Certificate of Incorporation, dated Feb. 2, 1987, at Section Second; a true and correct copy of the Certificate of Incorporation, as amended and filed with the Attorney General's office, is attached hereto as Ex. 2.) In accordance with the N-PCL and the Code, the Foundation's certificate of incorporation provides that "[n]o part of the property . . . of the

corporation shall be diverted in any manner directly or indirectly or otherwise inure to the benefit of any member, trustee, director or officer of the corporation or any private individual." (*Id.* at Section Sixth.) The certificate of incorporation further provides that "[n]o part of the activities of the corporation shall be . . . participating or intervening in (including the publication or distribution of statements) any political campaign on behalf of any candidate for public office." (*Id.* at Section Seventh.) Mr. Trump signed the certificate of incorporation, affirming, under penalties of perjury, that the statements contained in it were true. (*Id.* at 6.)

11. Respondent Mr. Trump is the Foundation's founder and served as its president from 1987 through January 2017. (*See id.*; 2016 CHAR 500, a true and correct copy of which is attached hereto as Ex. 3,[1] at Form 990-PF, Statement 8.) From 1987 through 2008, Mr. Trump personally donated funds to support the Foundation. (*See* Schedules of donors attached to the Foundation's Form 990s from 1987 to 2016, true and correct copies of which are attached hereto as Ex. 4.) Since then Mr. Trump has not contributed any of his personal funds to the Foundation, which instead has been supported by donations from other persons and entities. (*See id.*)

12. Respondent Donald Trump Jr. is, and has been since 2006, a member of the Foundation's board of directors (the "Board"). (*See* 2006 CHAR 500, a true and correct copy of which is attached hereto as Ex. 5, at Form 990-PF, Statement 3.) Respondent Eric Trump is, and has been since 2006, a member of the Board. (*See id.*) Respondent Ivanka Trump served as a member of the Board from 2006 to January 23, 2017. (*See id.*)

FACTUAL BACKGROUND

13. The Investigation found that the Foundation is little more than an empty shell that functions with no oversight by a board of directors. As the Foundation's treasurer described the Foundation: "it was a very simple operation . . . an occasional request for a contribution would be made and a check would be issued. That was really the extent of the operation. There wasn't

[1] Account information and other confidential information has been redacted from the exhibits.

much more than that." (Transcript of the Examination under Oath of Allen Weisselberg on Oct. 4, 2017, relevant excerpts of which are attached hereto as Ex. 6, at 13.)

14. The Foundation, which does not have any employees, delegated its operations to the accounting staff of the Trump Corporation, a management company owned by Mr. Trump. (Transcript of the Examination under Oath of Jeffrey McConney on Aug. 10, 2017, relevant excerpts of which are attached hereto as Ex. 7, at 29-32, 52.) The Trump Corporation supplies back office services to the several hundred business entities controlled by Mr. Trump that make up the Trump Organization. (*Id.* at 30-31.) The accounting staff's responsibilities for the Foundation are the same as its responsibilities for the other businesses in the Trump Organization. (*See id.*)

Insufficient Board Oversight and Lack of Internal Controls

15. The Foundation's Board existed in name only. Board members failed to exercise their fiduciary duty to provide oversight and control of the organization for at least nineteen years. The Board has not met since 1999 and has not overseen the activities of the Foundation in any way. (*See* Dec. 7, 2016 emails from Eric Sitarchuk, true and correct copies of which are attached hereto as Ex. 8; Ex. 6 at 23-24; Ex. 7 at 38, 49, 80-82.) The Board has not set policy or determined the direction, operations or acts of the Foundation. It has not promulgated, and the Foundation does not have, written criteria for the consideration or approval of grants, or protocols for assuring compliance with the organization's governing documents and charitable mission. In fact, the Board has played no role in approving the grants that the Foundation has made and failed to obtain annual reports concerning the activities and operations of the Foundation as required by N-PCL § 519. (Ex. 7 at 49.)

16. Mr. Trump, who was the sole signatory on the Foundation's bank accounts, approved all Foundation grants and disbursements. (Ex. 7 at 32-34.) Accounting staff for the Trump Organization had responsibility for issuing checks from the Foundation, and issued the checks based solely on Mr. Trump's approval before presenting the checks to Mr. Trump for

signature. (Ex. 7 at 65-66, 75, 116, 181; Transcript of the Examination under Oath of Deborah Tarasoff on Sept. 13, 2017, relevant excerpts of which are attached hereto as Ex. 9, at 27-28.)

17. The Board permitted the Trump Organization accounting staff to administer the Foundation's charitable assets without adequate supervision or training and to issue Foundation checks without confirming that the Board had approved the disbursement. (*See* Ex. 7 at 33-36, 66, 69-70, 77-78, 80-82, 116; Ex. 9 at 28.) The Board also failed to institute any procedures to ensure that the Foundation was the proper source of funds for a particular check request. (*See id.*) Jeffrey McConney, controller and vice president of the Trump Organization, whose responsibilities included supervising the issuance of checks for the Foundation, does not recall ever receiving instructions from Mr. Trump or any of the directors on the Board on whether this was the proper protocol for issuing the Foundation's checks. (Ex. 7 at 80-82.)

18. The Foundation also failed to adopt a conflict of interest policy, even though New York law since July 2014 requires the Foundation to adopt such a policy. See N-PCL § 715-A; EPTL § 8-1.9(d).

19. The lack of adequate procedures at the Foundation was particularly problematic because check requests to the accounting staff were not always accompanied by an instruction as to which entity should make a payment. In such circumstances, the sole criteria that the accounting staff used to determine whether to issue a check from the Foundation, rather than another entity in the Trump Organization or Mr. Trump personally, was the tax-exempt status of the intended recipient; no inquiry into the purpose of the payment was made. (Ex. 6 at 53-56; Ex. 7 at 70-71, 77-82.) As described more fully below, Mr. Trump exploited this practice. Because of the lack of oversight and direction, Mr. Trump was able to use the Foundation's charitable assets to satisfy the obligations of, or otherwise benefit, himself and other entities in which he had an interest.

20. The Foundation also did not have an investment policy (Ex. 6 at 63), even though it was required to have such a policy by no later than 2010. NPCL § 552(f). The Board did not

discuss how to invest the Foundation's assets, but rather left the decision to Mr. McConney and Allen Weisselberg, chief financial officer of the Trump Organization and treasurer of the Foundation. (*Id.* at 63-68; Ex. 7 at 39-41.) In fact, although in recent years the average monthly value of the Foundation's assets was over $1 million, the Foundation simply kept its funds in a money market account, earning negligible interest. (Ex. 6 at 63-68; *see, e.g.*, Ex. 3 at Pt. I, l. 3, Pt. II, ll. 1-2 (showing return of $1,407 on approximately $1 million in assets).)

2016 Political Activity

21. The Investigation found that, in 2016, the Board knowingly permitted the Foundation to be coopted by Mr. Trump's presidential campaign, and thereby violated its certificate of incorporation and state and federal law by engaging in political activity and prohibited related party transactions. Donald J. Trump for President, Inc. (the "Campaign"), Mr. Trump's political committee, extensively directed and coordinated the Foundation's activities in connection with a nationally televised charity fundraiser held in Iowa on January 28, 2016 (the "Iowa Fundraiser"), and the disbursement of the proceeds from the event. Candidate Trump decided to conduct the Fundraiser in lieu of participating in a televised debate of the Republican presidential candidates immediately before the February 1, 2016 Iowa caucuses.

22. In a filing submitted to the Charities Bureau, signed by Mr. Trump, the Foundation asserted that it "held [the Iowa Fundraiser] to raise funds for veterans' organizations . . . [and that it] created a website to allow donors to make charitable contributions online." (2016 Form CHAR410-A, a true and correct copy of which is attached hereto as Ex. 10, Part G, Line 3(c).)

23. The Investigation revealed that the Iowa Fundraiser was planned, organized, financed, and directed by the Campaign, with administrative assistance from the Foundation. The event was known as the "Donald J. Trump Special Event for Veterans," and the website through which the public could get tickets for the event listed a Campaign staffer – the Iowa Deputy State Director for Donald J. Trump for President, Inc. – as the event "Organizer." (*See* https://bit.ly/2Jkgkav at "view details").) Brad Parscale, a Campaign consultant who eventually

became the Campaign's digital media director, created the event website for the Foundation. (Ex. 7 at 134-35; *see* https://bit.ly/2H0u9su[2] (FEC disclosures showing Campaign payments to Mr. Parscale and his company).) Mr. Weisselberg assigned Mr. McConney, one of two Trump Organization employees who regularly performed tasks for the Foundation, to work with Mr. Parscale on the project. (Ex. 6 at 35-37, 39-40.) The website that Mr. Parscale and Mr. McConney set up for the Iowa Fundraiser, DonaldTrumpForVets.com, featured the name of the Foundation at the top of the home page and informed visitors that "the Donald J. Trump Foundation is a 501(c)(3) nonprofit organization." (*See* https://bit.ly/1nr4D64 (current site); https://bit.ly/2GZSA9m (archived site).) Hope Hicks, then the Campaign's Communication Director, participated in making arrangements for speakers at the event. (*See* Jan. 29, 2016 email from Donald Trump Jr., a true and correct copy of which is attached hereto as Ex. 11, at 3-6.)

24. On the day of the Iowa Fundraiser, January 28, 2016, Mr. Weisselberg and Mr. McConney flew to Des Moines, Iowa, to be present with the Foundation's checkbook at the Fundraiser in case Foundation grants were to be disbursed that night. (Ex. 7 at 128-31; Ex. 6 at 29-32.) Mr. McConney understood that he was attending the Fundraiser on behalf of the Foundation. (Ex. 7 at 133; *see* Ex. 6 at 29-32.) Ivanka Trump, Donald Trump Jr. and Eric Trump all attended the fundraiser. (Ex. 7 at 130-31; *see, e.g.*, Jan. 28, 2016 email from Eric Trump, a true and correct copy of which is annexed hereto as Ex. 12.)

25. At the televised fundraising event, the podium was decorated with a sign that borrowed Campaign themes and slogans. The DonaldTrumpForVets.com website address was displayed on a blue placard with a red border and star pattern that was nearly identical to the design of Campaign signs and billboards, with Mr. Trump's name in capital letters and his Campaign's trademarked slogan, "Make America Great Again." (A true and correct copy of a photo from the Iowa Fundraiser published by ABC News downloaded from https://abcn.ws/2wIXKqw, is attached hereto as Ex. 13.)

[2] The cites beginning with "https://" are shortened links to internet sites and are case sensitive.

26. The Fundraiser, which solicited donations from the public, including New York residents, reaped approximately $5.6 million in tax-free donations. (List of donations from Veterans Fundraiser, a true and correct copy of which is attached hereto as Ex. 14; Ex. 7 at 137-40.) Of that total, $2.823 million was contributed to the Foundation. (Ex. 14.) The remainder was donated directly by private donors to veterans charity groups, without going through the Foundation. (*Id.*)

27. Following the Iowa Fundraiser, the Foundation ceded control over the charitable funds it raised to senior Campaign staff, who dictated the manner in which the Foundation would disburse those proceeds, directing the timing, amounts and recipients of the grants. (*See, e.g.*, Ex. 6 at 46-47, 121-22.)

28. For example, in an email on January 29, 2016, Mr. Weisselberg wrote to Corey Lewandowski, then Mr. Trump's campaign manager, to say "we should start thinking how you want to distribute the funds collected for the Vets." (Jan. 29, 2016 email from Mr. Weisselberg, a true and correct copy of which is attached hereto as Ex. 15, at 3.) Mr. Lewandowski replied, "I think we should get the total collected and then put out a press release that we distributed the $$ to each of the groups." (*Id.* at 2.) Mr. Weisselberg then asked Mr. Lewandowski how much would be given to each group, and Mr. Lewandowski replied that "[n]ot all will be given equal amounts." (*Id.*)

29. A few minutes after this exchange, Mr. Lewandowski directed the Foundation to make grants in Iowa right before the February 1, 2016 Iowa caucuses, the first nominating contest of the 2016 presidential election cycle. Mr. Lewandowski emailed Mr. Weisselberg, to ask, "Is there any way we can make some disbursements [from the proceeds of the fundraiser] this week while in Iowa? Specifically on Saturday." (Ex. 15, at 1; Ex. 6 at 127-28.) Mr. Lewandowski also emailed Mr. McConney that same day, attaching a Word document listing the veterans organizations purportedly approved by Mr. Trump to receive grants from the Foundation. (Jan. 29, 2016 email from Mr. Lewandowski, a true and correct copy of which,

along with the metadata from the attached Word file, is attached hereto as Ex. 16, at 1; Ex. 7 at 152.) Metadata from the Word document file shows that it was created by Lisa Maciejowski Gambuzza, a member of the Campaign staff and that Stuart Jolly, one of the Campaign's political directors, edited the list and sent it on to Mr. Lewandowski. (*See* Ex. 16; https://bit.ly/2JcjEaK.) When a problem arose with making a grant before the Iowa caucuses to one of the charities that had been originally selected, the Campaign quickly secured a replacement Iowa veterans charity to appear at a campaign rally and receive a grant from the proceeds of the Iowa Fundraiser. (*See* Jan. 29, 2016 email from Mr. Lewandowski, a true and correct copy of which is attached hereto as Ex. 17, at 1-2.)

30. Mr. Weisselberg's testimony confirms that he used the Foundation's charitable assets to satisfy the Campaign's requirements:

> Q: So **Mr. Lewandowski wanted some checks when he was in Iowa**?
> A: Based on what I'm reading here, **yes**. [Referring to his email exchange in Ex. 15 with Corey Lewandowski]
> Q: They were in Iowa campaigning for the primary that was going to be held on February 1st; correct?
> A: I don't know. **I had nothing to do with the political side of anything. I just wanted to get checks prepared. Whenever they wanted them, I wanted to be ready to have those checks for them, whatever date it may have been**. It didn't matter what day of the week it was.

(Ex. 6 at 133-34 (emphasis added).)

31. Other email exchanges show the extensive coordination between the Campaign and the Foundation. When the first donation came in, Mr. McConney immediately notified Mr. Lewandowski, Ms. Hicks and other campaign staffers, congratulating Mr. Parscale on his work. (Jan. 28, 2016 email from Ms. Hicks, a true and correct copy of which is attached hereto as Ex. 18.)

32. On February 16, 2016, Mr. McConney, on behalf of the Foundation, wrote to Mr. Lewandowski seeking the Campaign's guidance on distributing Fundraiser proceeds still in the Foundation's account, and on maintaining the website: "Do you have a list of which veterans charities you want these funds sent to and how much for each charity?? . . . Lastly, how much

longer do you want to keep the TrumpForVets website up and running?" (Feb. 16, 2016 email from Mr. McConney, a true and correct copy of which is attached hereto as Ex. 19, at 1; Ex. 6 at 150.)

33. The investigation obtained additional evidence that the Campaign played the lead role in determining the disposition of the Iowa Fundraiser proceeds. For example, Campbell Burr, assistant to the Campaign manager, sent a series of emails to Mr. McConney and Mr. Lewandowski, among others, with subject headings such as "Vet Donations" and "Updated Vet Donations List." (Mar. 7, 2016 email from Mr. McConney, a true and correct copy of which is attached hereto as Ex. 20, at 3-7; Ex. 6 at 159-60.) Ms. Burr addressed the recipients as "Team" and provided an "updated list of checks that have been sent to the veterans groups." In that email, she also noted that several of the donations on the list were "going out today," reflecting the control held by the Campaign staff over the disbursements. (Ex. 20, at 3.) Mr. Weisselberg admitted in testimony that he understood that Ms. Burr was assisting Mr. Lewandowski in making "sure these funds got to where they had to get to." (Ex. 6 at 164.)

34. On March 22, Mr. Lewandowski wrote to Mr. Weisselberg and Mr. McConney, asking that a check for $100,000 be sent to the Marine Corps Law Enforcement Foundation, noting that the media had been asking whether the Foundation had donated to that group. (Mar. 22, 2016 email from Mr. Lewandowski, a true and correct copy of which is attached hereto as Ex. 21, at 1; Ex. 6 at 148) Mr. Weisselberg assured Mr. Lewandowski that he would draw a check promptly (*id.*) and a check was in fact issued that day. (List of Contributions by the Foundation to Veterans, along with copies of the checks, true and correct copies of which are attached hereto as Ex. 22; Ex. 7 at 140-41; Mar. 22, 2016 email from Mr. McConney, a true and correct copy of which is attached hereto as Ex. 23, at 1.)

35. On May 24, Ms. Burr sent an email to Campaign staff, Mr. McConney, and Mr. Weisselberg, again referring to the recipient group as "Team," attaching a Word document with a new list of recipient organizations. Metadata from the file shows that Jo Ann Poly Calvo, a

member of the Campaign staff, edited the final draft. (May 24, 2016 email from Ms. Burr, a true and correct copy of which, along with a print-out of the metadata for the attachment, is attached hereto as Ex. 24; https://bit.ly/2L4FTfT (showing Ms. Calvo's role.) That same day, the Foundation issued grants to all but one of the organizations listed in Ms. Burr's email. (Ex. 22.)

36. The Investigation further revealed that the Foundation permitted the Campaign to exhibit and award enlarged presentation copies of supposed Foundation checks to grant recipients at campaign rallies for the political benefit of Mr. Trump and to support the Campaign. Mr. Trump held several campaign rallies in Iowa in the days leading to and including the date of the Iowa caucuses, February 1, 2016. During those campaign appearances, Mr. Trump personally distributed the presentation copies of Foundation checks to Iowa veterans groups. The enlarged copies of checks he used for the presentations reflected his dual role as Foundation president and presidential candidate. The Foundation's name and address were printed on the enlarged presentation checks, along with the Trump Campaign's slogan, "Make America Great Again!," Mr. Trump's name in large letters, with a smaller reference to the DonaldTrumpForVets.com website and Mr. Trump's signature. (A true and correct copy of Mr. Trump giving out one of the enlarged checks taken by the AP and downloaded from https://dmreg.co/2rJ1fs3, at 2, is attached hereto as Ex. 25.)

37. On January 30, 2016, at a campaign event in Davenport, Iowa, the Campaign staged the disbursement of a presentation check for $100,000 to the Puppy Jake Foundation, a veterans charity. Video of the event shows Mr. Trump presenting an enlarged copy of the check to the recipient foundation and receiving a round of applause from the audience for doing so. (https://bit.ly/2wI0Hrg.) In giving out the check at this campaign event, Mr. Trump referred to it as "our first disbursement." (*Id.*)

38. The pattern repeated itself the next day, January 31, 2016, when, at a campaign rally in Council Bluffs, Iowa, Mr. Trump gave out an enlarged presentation copy of a supposed $100,000 check to Partners for Patriots, a veterans charity located in Iowa.

(https://cs.pn/2GmS4lO.) At the rally, Jerry Falwell, Jr., in endorsing Mr. Trump's candidacy, touted Mr. Trump, stating, "I mean, how often do you see a presidential candidate giving money away instead of taking it. I think that is wonderful." (*Id.*, starting at 9:55.) Mr. Falwell went on, "we have got a group here today that is going to receive the second disbursement of that six million dollars that was raised the other night. If that group would come on the stage now, it's called Partners for Patriots." (*Id.*) After handing over the presentation check, Mr. Trump emphasized his own role in distributing the proceeds from the fundraiser, stating: "So with a hundred thousand you can do a lot, right? . . . This is such an honor, it is so great." (*Id.*) At the time that he gave out that copy to Partners for Patriots, no check had been issued and, in fact, the Foundation was unaware that the Campaign had selected Partners for Patriots to receive the funds. (Feb. 8, 2016 email from Mr. Lewandowski, a true and correct copy of which is attached hereto as Ex. 26.) The actual payment was subsequently requested by the Campaign and was issued by the Foundation on February 10, 2016. (Ex. 22.) That same day, Mr. Trump presented another grant at a campaign rally in Sioux City, Iowa. At the Sioux City rally, Mr. Trump disbursed a Foundation grant of $100,000 to Support Siouxland Soldiers, again presenting an enlarged promotional version of a Foundation check emblazoned with his campaign slogan. (Ex. 25 at 2.)

39. On February 1, 2016, the day of the Iowa caucuses, Mr. Trump awarded another enlarged presentation copy of a $100,000 check to the Mulberry Street Veterans Shelter at a campaign rally in Cedar Rapids, Iowa. The actual check was issued on January 29, 2016 (but was not delivered until later in February because the representatives from the organization could not attend the rally).[3] (Ex. 22.) Video news footage showing the Fed Ex envelope in which the check was delivered confirms that the check was sent by Mr. Lewandowski from his address at the Campaign, not by the Foundation. (https:// bit.ly/2IkFM35.) During the rally, Mr. Trump himself drew a connection between his Campaign activities and the distribution of checks by his

[3] The check was written to Central Iowa Shelter & Services, which is the official name of the shelter.

Foundation and the impact that the Iowa Fundraiser and the distribution of proceeds from it had on his political polling numbers, stating:

> In lieu of the [Republican presidential primary] debate, I said let's have a rally for the veterans. . . . At that rally, we raised in one hour six million dollars. . . . So what we did, we raised this money, and we are giving it out, and we just gave out a check for a hundred thousand dollars a little while ago, and we are giving out another check, and they can bring it up and we are going to deliver it right here. . . . We have so many of these checks. They are all over the place. We are giving them out. This was in lieu, and, by the way, the poll numbers just came down from New Hampshire, I went through the roof. I think they respect the fact that I, that we stand up for our rights . . . . So, congratulations to Mulberry Street.

(https://bit.ly/2GhzaN2 at approximately 42:55.) That same day, Mr. Trump also presented a $100,000 check to Americans For Independent Living (also known as Americans for Equal Living) at a campaign rally in Waterloo, Iowa.[4] (https://bit.ly/2xoA4bg.)

40. After the Iowa caucuses, Mr. Trump continued to use the Foundation's disbursements to veterans groups to advance his political goals. On May 31, 2016, after press reports concerning the Foundation's failure to disburse all of the charitable funds it had received during the Iowa Fundraiser, the charitable giving of the Foundation again became the centerpiece to a Campaign political event at which Mr. Trump promoted his candidacy by announcing the grants the Foundation made to veterans groups from the proceeds of the Iowa Fundraiser. And, as at the Iowa events, the Campaign's slogan was prominently displayed in connection with the announcement of the Foundation's charitable giving. Mr. Trump reminded the press corps that he had raised millions of dollars for veterans at the Iowa event and again took credit personally for giving out the funds, stating, after reading out the names of each charity receiving a donation from the proceeds of the Iowa Fundraiser, "nobody gave this kind of money – so I gave $5,600,000." (https://bit.ly/2ImPa64 at 3:42, 11:04.) Mr. Trump also challenged the press to compare his efforts to those of his political opponent: "When I raise money for the veterans, and it's a massive amount of money, find out how much Hillary Clinton's given to the veterans.

[4] The presentation copy of the check shows Americans for Independent Living as the payee, but the actual check was made out to Americans for Equal Living and was dated February 2, 2016.

Nothing." (*Id.* at 14:00.) At the rally, Mr. Trump invited a veteran, Al Baldasaro (a Republican member of the New Hampshire state legislature who worked on the Trump campaign), to address the reporters. (*Id.*, beginning at 18:40) During his speech, Mr. Baldasaro applauded Mr. Trump's fundraising efforts for the veterans charities, and repeated his endorsement of Mr. Trump's candidacy. (*Id.*) On or about the same day, the Campaign posted on its website a chart identifying the recipients of the charitable, tax-free, grants given from the proceeds of the Fundraiser in Iowa months earlier, (https://bit.ly/2J0IyuD), as well as a news report under the headline, "Lewandowski: Trump Campaign Gave Between $5.5 - $6 Million to Veterans Groups." (https://bit.ly/2jWu67Q.)

41. All of the grants issued by the Foundation from the proceeds of the Iowa Fundraiser – which did not include any funds donated by Mr. Trump personally (*see* Ex. 4 at 73 (2016 Sch. B))[5] – were selected by the Campaign, with no one from the Foundation giving approval except Mr. Trump, who was its president and the candidate whose Campaign benefitted from the manner in which the grants were disbursed. The rest of the Foundation's Board – Ivanka Trump, Eric Trump and Donald Trump Jr. – knew of the role played by the Campaign in the Iowa Fundraiser and the distribution of proceeds from it (*See* Ex. 11 at 1; Ex. 12; Feb. 1, 2016 email from Mr. McConney, a true and correct copy of which is attached hereto as Ex. 27; Ex. 7 at 130-31), but nevertheless: (a) failed to meet to discuss the Foundation's involvement in the Fundraiser or any of the campaign events at which the proceeds from it were disbursed; and (b) failed to approve the grants that were made from the proceeds.

42. Mr. Trump repeatedly touted that he was self-funding his campaign, including on Twitter on the day before the Iowa Fundraiser. (https://bit.ly/2jWYkYr.) According to campaign finance disclosures filed in December 2016 with the Federal Election Commission, Mr. Trump invested $66 million of his own money, composed of both loans and contributions, in the Campaign before the end of 2016. (https://bit.ly/2Ik3a0r.) At the time of the Iowa Fundraiser,

[5] Mr. Trump did eventually contribute to veterans groups as he promised in connection with the Iowa Fundraiser, but he did not do so through the Foundation.

Mr. Trump had contributed only $250,000 to the Campaign but had loaned it had approximately $17.5 million. (https://bit.ly/2IZiRqj.) As a result, Mr. Trump had a substantial financial interest in the committee and the Foundation's transactions with it.

43. Mr. Trump was aware of the prohibition on political activities and the restrictions on related party transactions. Among other things, he repeatedly signed, under penalties of perjury, CHAR 500s in which he attested that the Foundation did not engage in transactions with interested parties, and that the Foundation did not carry out political activity. (*See, e.g.*, 2013 CHAR 500, a true and correct copy of which is attached hereto as Ex. 28, at 990-PF Part VII-A, VII-B 5a(2); ¶ 44, *infra*.) Mr. Trump also signed, again under penalty of perjury, the Foundation's certificate of incorporation, in which he certified that the Foundation would not use its assets for the benefit of its directors or officers and that it would not intervene in "any political campaign on behalf of any candidate." (Ex. 2 at Sixth, Seventh and signature page.) In addition, no later than February 2016, Mr. Trump was advocating the repeal of the Johnson Amendment, a 1954 amendment of the Code banning political activity by tax-exempt organizations. (See https://bit.ly/2a00Tle; https://bit.ly/2xp743a.) Further, Mr. Trump was on notice regarding the prohibition on political activity no later than March 23, 2016, the date the Foundation filed an IRS Form 4720, signed by Mr. Trump, disclosing the "And Justice for All" transaction detailed below, with respect to which Mr. Trump paid federal excise tax for making an impermissible political expenditure and reimbursed the Foundation for that expenditure. (*See* ¶ 53, *infra*, and 2015 Form 4720, a true and correct copy of which is annexed hereto as Ex. 29.)

The "And Justice for All" Transaction

44. On September 9, 2013, the Foundation issued a check in the amount of $25,000 to "And Justice for All," a political organization located at 610 S. Boulevard, Tampa, Florida, established under Section 527 of the Internal Revenue Code to support the re-election of Pam Bondi to the position of Florida Attorney General. Private foundations such as the Foundation are prohibited under the Code from making political contributions.

45. The Foundation represented on its 2013 IRS tax return that it did not contribute to a Section 527 political organization and did not participate in any political campaign. (Ex. 28 at 990-PF Part VII-A, VII-B 5a(2) and Part XVII.) In its list of contributions made on the 2013 tax return, the Foundation did not disclose its contribution to And Just for All in Florida. Instead, it listed a $25,000 contribution to a Kansas-based Section 501(c)(3) organization with a similar name, Justice for All. (*Id.* Part XV.) The Trump Foundation never made a contribution to the Kansas-based Justice for All.

46. On August 28, 2013, Deborah Aleksander, a Bondi campaign fundraiser with an @pambondi.com email address, emailed Rhona Graff, Mr. Trump's executive assistant, to thank Mr. Trump for his commitment of $25,000 to an "ECO" named And Justice for All, and to provide the organization's federal tax identification number. (Accounts Payable file for the And Justice for All payment, a true and correct copy of which is attached hereto as Ex. 30, at 2; Ex. 9 at 52-54.) "ECO" is a Florida Division of Elections abbreviation for an "electioneering communications organization."

47. Ms. Graff gave a printed copy of the email, which Mr. Trump initialed to indicate his approval for payment, to a Trump Organization accounts payable clerk, Deborah Tarasoff. (Ex. 9 at 52-56; Ex. 30, at 3.) Ms. Tarasoff, who maintained that she assumed And Justice for All was a charitable organization, testified that she looked in an IRS publication of tax-exempt organizations she kept in her office, and found an organization with the same name, which the IRS showed as located in Salt Lake City, Utah. (Ex. 9 at 56, 60; Ex. 30 at 5.) She cut the Foundation check, dated September 9, 2013, and sent it to Mr. Trump's office for his signature. Ms. Tarasoff testified that she did not take any steps to confirm that the Utah organization was the intended recipient of the payment. (Ex. 9 at 60.) Ms. Tarasoff and Mr. McConney maintain they do not know who mailed the check. (Ex. 7 at 96; *see* Ex. 9 at 47.)

48. Given Ms. Aleksander's email to Ms. Graff, Mr. Trump knew or should have known that the Foundation was making a political contribution because he was aware the

contribution was to support Ms. Bondi's re-election campaign and he personally signed the Foundation check.

49. In disclosing grant recipients to the IRS, the Foundation did not list on its Form 990-PF either the actual unlawful recipient of the $25,000 check or the Utah-based group assumed by Ms. Tarasoff to be the recipient, but, rather, a *third* unrelated group with a similar name, Justice for All, which the form presented as located at 113 N. Martinson St., Wichita, Kansas, 67203. (Ex. 28 at 18.) The Foundation did not make a donation to Justice for All.

50. The Foundation has no credible explanation for the false reporting of grant recipients to the IRS and the State of New York. Mr. McConney testified that the IRS Form 990-PF was prepared by the Foundation's accountants, Weisermazars LLP, and that the accountants relied on the information in the Foundation's general ledger and bank statements. (Ex. 7 at 47-48, 127-28.) But the general ledger and bank statements do not show a disbursement to Justice for All at 113 N. Martinson St., Wichita, Kansas. They show the disbursement to And Justice for All, with no address given. (True and correct copies of the relevant pages of the Trump Foundation general ledger and bank statements are attached hereto as Ex. 31; Ex. 7 at 44-47.)

51. Neither Mr. McConney nor Mr. Weisselberg could explain why Weisermazars LLP entered an organization and address not supplied by the Foundation. Mr. McConney said he might have had a conversation with the accounting firm about it, but did not know the reason the mistake happened. (Ex. 7 at 126.) Asked how the error occurred, Mr. Weisselberg said he wished he could answer but could not. (Ex. 6 at 108-09.)

52. Although the Foundation asserts that its $25,000 contribution to Ms. Bondi's campaign was an inadvertent mistake by the Trump Organization's accounting staff (Ex. 29 at 12-13), it was, at a minimum, a result of the Foundation's lack of adequate controls and inadequate supervision of and training of staff performing services.

53. Section 4955 of the Code imposes an excise tax on political expenditures by Section 501(c)(3) organizations. Under Section 6652 of the Code, a tax-exempt organization that,

without reasonable cause, fails to include any of the information required on a Form 990 tax return, or fails to provide the correct information, is liable for civil penalties.

54. On March 22, 2016, the Washington Post reported that a government watchdog group, Citizens for Responsibility and Ethics in Washington ("CREW"), had the day before filed a complaint with the IRS about the "And Justice for All" contribution and the inaccurate IRS filing. The following day, March 23, 2016, the Foundation filed an IRS Form 4720, signed by Mr. Trump, disclosing the transaction (Ex. 29) and Mr. Trump paid the federal excise tax, $2,500, by personal check. Mr. Trump also reimbursed $25,000 to the Foundation.

Additional Self-Dealing/Related Party Transactions

55. The Foundation entered into the following prohibited self-dealing transactions that directly benefitted Mr. Trump or entities that he controlled:

A. On September 11, 2007, the Foundation made a $100,000 payment to the Fisher House Foundation, a charitable organization, to settle legal claims against Mar-A-Lago, LLC, LC ("Mar-A-Lago") by the City of Palm Beach (the "Mar-A-Lago Transaction");

B. On February 14, 2012, the Foundation made a $158,000 payment to the Martin B. Greenberg Foundation, a charitable organization, to settle legal claims against The Trump National Golf Club and other defendants by Martin B. Greenberg (the "Trump National Transaction");

C. On November 5, 2013, the Foundation made a $5,000 payment to the DC Preservation League, a charitable organization, for promotional space featuring Trump International Hotels in charity event programs (the "Trump Hotels Transaction");

D. On March 20, 2014, the Foundation made a $10,000 payment to the Unicorn Children's Foundation, a charitable organization, for a painting of Mr. Trump purchased at an auction for that charity, (the "Trump Painting Transaction");

E. On December 14, 2015, the Foundation made a $32,000 payment to the North American Land Trust, a charitable organization that preserves natural resources, in connection with a pledge by Seven Springs, LLC to fund the management of a conservation easement (the "Seven Springs Transaction"); and

F. As detailed above, at the direction of the Campaign and in close coordination with it, the Foundation issued grants totaling $2,823,418 from the proceeds of the January 28, 2016 Veterans fundraiser in a manner designed to assist Mr. Trump's presidential election bid.

The Foundation's Board failed to review or approve these transactions.

2007 Mar-A-Lago Transaction

56. Mar-A-Lago is a private club in Palm Beach, Florida, of which Mr. Trump is the 99.99% owner, located in a district zoned residential. In August 2006, the Town of Palm Beach issued a citation to Mar-A-Lago for violation of several ordinances related to the height and location of flagpoles on residential properties, as well as for failure to seek a building permit or certificate of appropriateness for installing the flagpole.

57. Mar-A-Lago sued the town, arguing that the ordinances were unconstitutional. *Mar-A-Lago, L.L.C. v. Town of Palm Beach*, No. 9:07-cv-80050-CIV-DTKH (S.D. Fla.). On April 17, 2007, the parties settled the lawsuit under terms that required Mr. Trump to contribute $100,000 to charities agreed to by the parties. (Joint Motion to Approve Settlement Agreement, Docket No. 52, a true and correct copy of which is attached hereto as Ex. 32, ¶ 5.) The parties subsequently agreed that the contribution should be made to the Fisher House Foundation.

58. Mr. Trump personally directed his accounting staff to draw the $100,000 payment from the assets of the Foundation, not his personal accounts or the accounts of Mar-A-Lago in a handwritten note to Mr. Weisselberg. (A true and correct copy of Mr. Trump's note is attached hereto as Ex. 33; Ex. 7 at 173-78.) The Trump Organization accounting staff followed Mr. Trump's instruction to use the Foundation's account to satisfy the settlement obligation (Ex. 7 at 176-77), even though the Foundation was not involved in the lawsuit in any way.

59. The Investigation found that by directing the Foundation to make payment to Fisher House, Mr. Trump improperly caused the Foundation use its charitable assets to benefit another organization that he controlled, which constituted improper self-dealing. After the OAG commenced the Investigation, on March 17, 2017, Mr. Trump reimbursed the Foundation $100,000, plus interest in the amount of $8,763.41, for this transaction.

2012 Trump National Transaction

60. In 2012, Martin B. Greenberg sued the Trump National Golf Club, Alonzo Mourning Charities Inc. ("AMC"), Florida Team Golf and Celebrity International ("Florida Team Golf"), and Hole in One International, an insurer. The Trump National Golf Club is 99%

owned by DJT Holdings, LLC, which is, directly and indirectly, owned by Mr. Trump. Promotors of a fundraising golf tournament held at the Trump National Golf Club to benefit AMC, promised golfers a chance to win $1 million by shooting a hole in one at the thirteenth hole. Mr. Greenberg shot a hole in one at the thirteenth hole, but, according to his complaint, the insurer determined that Mr. Greenberg's shot was not made from a minimum distance of 150 yards and declined to pay the claim.

61. The parties settled the lawsuit on February 13, 2012 for $775,000 (the "Settlement Amount"). The settlement consisted of two concurrent agreements: one among Mr. Greenberg, the Trump National Golf Club, AMC and Florida Team Golf (the "Settlement Agreement"), and the other between AMC and the Trump National Golf Club (the "AMC-TNGC Agreement"). (True and correct copies of the Settlement Agreement and the AMC-TNGC Agreement are attached hereto as Ex. 34 and Ex. 35, respectively.) Under the Settlement Agreement, AMC and Florida Team Golf agreed to pay the Settlement Amount to the Martin B. Greenberg Charitable Foundation (the "Greenberg Foundation"). Under the AMC-TNGC Agreement, the Trump National Golf Club agreed to pay $158,000 toward the Settlement Amount, which the Trump National Golf Club would pay directly to the Greenberg Foundation. (Ex. 35 at ¶ 2.)

62. The Foundation, not the Trump National Golf Club or Mr. Trump, paid $158,000 to the Greenberg Foundation. The Trump Organization raised the $158,000 payment through an auction on a charity auction website of a lifetime membership in Mr. Trump's golf clubs for the benefit of the Trump Foundation. The contract between the auction website and the Trump Foundation, dated December 1, 2011, and signed by then-attorney for Mr. Trump Michael Cohen on behalf of the Foundation, identified the Foundation as the beneficiary of the auction. (A true and correct copy of the auction contract is attached hereto as Ex. 36.) The auction webpage announced, "Proceeds from this item benefit the Donald J. Trump Foundation." (A true and correct copy of the webpage advertising the auction is attached hereto as Ex. 37.) This statement

was false because Mr. Trump intended that the proceeds would be used to satisfy the Trump National Golf Club's obligations under the AMC-TNGC Agreement.

63. An individual made a winning bid on December 19, 2011. After deducting a 15% service fee, the auction website delivered $157,250 to the Trump Foundation on January 9, 2012, and on February 14, 2012, the Trump Foundation paid $158,000 to the Greenberg Foundation. (2012 CHAR 500, a true and correct copy of which is attached hereto as Ex. 38, at 20.) Mr. Trump directed that the wire be sent. (Ex. 7 at 158-59.)

64. The Investigation concluded that the Foundation improperly used the funds it received from the auction website, which were advertised as being used to support the Foundation, to satisfy the obligations of the Trump National Golf Club, an organization controlled by Mr. Trump, and, as a result, constituted improper self-dealing.

65. On March 17, 2017, the Trump National Golf Club contributed $158,000 plus interest in the amount of $3,593.08, to the Foundation to reimburse it for its expenditure.

2013 Trump Hotels Transaction

66. In 2013, the Foundation paid $5,000 to the DC Preservation League ("DCPL"), a Section 501(c)(3) organization that advocates for historic preservation in Washington, D.C. The payment entitled the Foundation to a half-page ad in the 2014 commemorative program for DCPL's annual gala. The Foundation did not use the space in the program to advertise itself. Rather, the Trump Organization used the space to promote The Trump Hotel Collection, without any mention of the Foundation. (See D.C. Preservation League, Commemorative Program (Feb. 11, 2014), produced by DC Preservation League, true and correct copies of relevant excerpts from the program are attached hereto as Ex. 39, at 3.)

67. The Investigation concluded that the $5,000 payment was made for the benefit of Trump International Hotel Management LLC, an organization controlled by the directors of the Foundation and constituted improper self-dealing.

68. After the commencement of the Investigation, on December 9, 2016, Trump International Hotel Management LLC contributed $5,084.62 to the Foundation to reimburse it for the contribution to DCPL plus interest. On December 19, 2016, the Foundation filed IRS Form 4720 with the IRS reporting the transaction and The Trump International Hotel Management LLC paid excise taxes and interest in the total amount of $502.33, $505.12, and $506.88 due, respectively, for each of 2013, 2014 and 2015.

2014 Trump Painting Transaction

69. On March 20, 2014, Mr. Trump caused the Foundation to pay $10,000 for the winning bid on a painting of Mr. Trump at a charity auction for the Unicorn Children's Foundation, a Section 501(c)(3) organization. The Trump Organization used the painting as décor at Trump National Doral Miami, an entity owned by Trump Endeavor 12 LLC, which is owned by Mr. Trump. The Investigation concluded that the payment of $10,000 was used to benefit an organization controlled by the director of the Foundation and constituted improper self-dealing.

70. After the commencement of the Investigation, on November 17, 2016, Trump Endeavor 12 LLC returned the painting to the Foundation and paid $182.82 to compensate the Foundation for the fair rental value of the painting, as determined by an appraiser, plus interest. On December 19, 2016, the Foundation filed IRS 2014 Form 4720 and Amended 2015 Form 4720 with the IRS and Trump Endeavor 12 LLC paid outstanding excise taxes and interest in the amount of $8.49 and $18.48, due, respectively, for each of 2014 and 2015. (True and correct copies of 2014 Form 4720 and Amended 2015 Form 4720 are attached hereto as Ex. 40 and Ex. 41, respectively.)

2015 Seven Springs Transaction

71. In 2015, the Foundation paid $32,000 to the North American Land Trust ("NALT") to satisfy a $32,000 pledge by Seven Springs LLC ("Seven Springs"). NALT is a land preservation organization that preserves natural resources. Seven Springs, which is owned by

DJT Holdings LLC, an entity owned by Mr. Trump, holds a property of over 200 acres in Westchester County used for recreation by the Trump family. Seven Springs had donated a 156-acre easement to NALT and the $32,000 gift was to satisfy a pledge by Seven Springs to the fund NALT maintains for managing the easements it acquires. As the Foundation admitted in a tax filing, the contribution should have been made by Seven Springs, not the Foundation. (Ex. 41, Amended 2015 Form 4720, Sch. A at 5.)

72. After the commencement of the Investigation, on November 17, 2016, Seven Springs LLC corrected the transaction by reimbursing $32,000 to the Foundation, and, on December 9, 2016, paying $288.38 to the Foundation as the applicable interest on the amount contributed. In addition, on December 19, 2016, Seven Springs LLC filed IRS Form 4720 and paid excise taxes of $3,213.19.

* * *

73. No prior application for the relief sought herein has been made.

CONCLUSION

WHEREFORE, it is respectfully requested that the Court grant the Verified Petition in all respects.

Dated: New York, New York
June 13, 2018

STEVEN SHIFFMAN

SUPREME COURT OF THE STATE OF NEW YORK
COUNTY OF NEW YORK

THE PEOPLE OF THE STATE OF NEW YORK, by BARBARA D. UNDERWOOD, Attorney General of the State of New York,

Petitioner,

-against-

DONALD J. TRUMP, DONALD J. TRUMP JR., IVANKA TRUMP, ERIC F. TRUMP, and THE DONALD J. TRUMP FOUNDATION,

Respondents.

Index No.

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TAB 1

25 Misc.3d 1226(A)
Unreported Disposition
(The decision of the Court is referenced
in a table in the New York Supplement.)
Supreme Court, Sullivan County, New York.

Andrew M. CUOMO, Attorney General
of the State of New York, on behalf of the
People of the State of New York, Petitioner,
v.
Dominic J. DANIELS, Gillian M. Daniels and
the New Breed Foundation, Respondents,
The First National Bank of
Jeffersonville, Necessary party.

No. 3794–08.
|
Oct. 28, 2009.

Attorneys and Law Firms

Andrew M. Cuomo, Attorney General of the State of New York by G. Nicholas Garin, Assistant Attorney General, Poughkeepsie, NY.

Eric Jay Groper, Esq., Monticello, NY, Attorney for Respondents.

Kenneth C. Klein, Esq., Jeffersonville, NY, Attorney for First National Bank of Jeffersonville P.O. Box 600.

Opinion

BURTON LEDINA, J.

***1** The petition herein alleges that Respondent New Breed Foundation (hereinafter "Foundation") is a Type–B not-for-profit corporation incorporated in New York, with its principal place of business located at 443 Broadway, Monticello, New York. A certified copy of the Foundation's Certificate of Incorporation, which was filed with the Secretary of State on January 14, 2000, is annexed to the petition as Exhibit "1". The principal corporate objectives as set forth in the Certificate were to establish an art festival, to promote the film industry in Sullivan County, and to establish a year-round residential community to nurture motion picture arts. The petition alleges that respondent Dominic J. Daniels became the chairman of the board and the chief executive officer of the Foundation, and that he continues to hold these offices.

The petition further alleges that in or about February 2000, the Foundation purchased real property from the County of Sullivan for $5,000.00. The property is more particularly described as being a three-story building located at 443 Broadway in the Village of Monticello, designated on the Village Tax Map as Section 115, Block 6, lot 6, Class 483. The property became the sole or principal asset of the Foundation.

The Foundation received grants from local governments totaling from between $13,500.00 to $19,750.00 (Daniels Affidavit, Exhibit "C", Garin Affidavit, Exhibit "4") with which, at the direction of Mr. Daniels, it repaired the building's facade and made other improvements. The building was subsequently renovated for residential use, and from about September 2003 through late winter of 2007 respondents Dominic J. Daniels and Gillian M. Daniels took up residence therein, allegedly without any approval from the Foundation. They never compensated the Foundation for such use and occupancy, and never accounted for monies used for the renovation.

The petition further alleges that Dominic J. Daniels did not account to the Board of Directors of the Foundation for Foundation expenses, did not file reports with state or federal agencies, and generally acted in an *ultra vires* manner, with the result that several other members of the Board of Directors of the Foundation resigned (Petition, Exhibit "7"). The Attorney General' Office contacted Daniels about registering with its Office. Daniels responded, by letter dated July 31, 2008, that the Foundation never engaged in any charitable activities or solicitation in furtherance of its purposes, and that the Foundation had been dissolved (Petition, Exhibit "13"). No such dissolution was ever effected.

On or about November 23, 2005, respondent Dominic J. Daniels had caused the property to be transferred from the Foundation to himself and his wife, respondent Gillian M. Daniels, without consideration (Petition, Exhibit "8"). The conveyance was not approved by the Board of Directors. No court approval for the conveyance, as required by Sections 510 and 511 Not–For–Profit Corporation Law ("N–PCL"), was obtained, nor was the Attorney General placed on notice of the transaction. The Daniels then took out a line of credit in their names with the First National Bank of Jeffersonville (Bank) for $36,000.00, giving a mortgage on the property as security

(Petition, Exhibit 10). They received the funds, and claim to have used them for repairs on the building. The Daniels have now put the property up for sale, with an asking price of $550,000.00.

*2 Petitioner brought this proceeding against the original respondents pursuant to New York N–PCL Sections 112, 510(a)(3), 706(d), 717, 719, 720(a)(2) and (3), and 1102, and New York Estate Powers and Trusts Law Section 8–1.4, seeking the following relief:

a) voiding the transfer of the property allegedly the principal asset of respondent Foundation.

b) declaring the Foundation to be the rightful owner of the property;

c) removing Dominic J. Daniels from the board of directors of the Foundation and any office he holds therein;

d) permanently enjoining all respondents from transferring, encumbering, or otherwise disposing of the property without the prior approval of this Court;

e) for an accounting from respondent Dominic J. Daniels of all monies received and spent by the Foundation, identifying all assets of the Foundation, including the aforementioned property, and including any rents for use and occupancy thereof paid to the Foundation by Mr. Daniels.

f) dissolving the Foundation, annulling its Certificate of Incorporation, and terminating its corporate existence; and thereafter distributing its assets to a suitable charity or charities as determined by the Court

g) retaining jurisdiction in this Court for all purposes, including distribution of assets not identified herein;

h) preliminarily and permanently enjoining the individual respondents from selling, conveying, encumbering, or otherwise disposing of the property.

i) awarding petitioner statutory costs of $2,000.00, pursuant to CPLR 8303(a)(6), against respondent Dominic J. Daniels;

j) such other relief as may be just and proper.

The order to show cause initiating the proceeding, dated September 24, 2008, contained a temporary restraining order enjoining the respondents from attempting to further sell, convey, encumber or otherwise dispose of the property. The People also filed a notice of pendency covering the premises on September 23, 2008. By order dated June 3, 2009, the Court directed that the mortgagee Bank be made a party to the action. Accordingly, the petitioner served a supplemental notice of petition and petition including the Bank as a party.

Turning first to the People's petition against the Daniels and the Foundation, for the reasons that follow, the People are entitled to the relief sought. The respondents did not serve or file an answer as provided for in CPLR 402, denying or admitting the allegations of the petition. Instead, they served an affidavit of Dominic Daniels and the affirmation of their attorney, Eric Groper. The People served a reply to these papers to which Daniels submitted a sur-reply affidavit. The Court will consider the responses to be an answer.

Allegations which are not contravened are deemed admitted. *Kuehne & Nagel, Inc. v. Baiden,* 36 N.Y.2d 539, 544. Applied to the People's allegations here, the facts, as recited at the beginning of this decision, have been established. Mr. Daniels and his attorney do not deny the allegations of the petition with respect to the basic facts of the establishment of the corporation, the acquisition, occupation and transfer of the property without approval of the corporation or the courts as required by N–PCL §§ 510, 511, or notice to the Attorney General as required in the latter statute, and the subsequent mortgaging of the property. Indeed, in his sur-reply affidavit (¶ Sixteenth), Mr. Daniels specifically "agrees" with statements in Assistant Attorney General Garin's affirmation in support of the petition except for those in paragraph 6 thereof. [1] He further admits there (¶ Twenty–Sixth), that the conveyance from the Foundation was made without court approval or notice to the Attorney General, excusing the failure to follow requirements of the N–PCL due to ignorance rather than any malicious intent; and admits (¶ Fifteenth) that he and his wife resided in the building, but paid the Foundation no rent for this occupancy.Eric Groper, the respondents' attorney, has submitted an affirmation in opposition to the petition. This is based on his conversations with Mr. Daniels and his analysis of Daniels' affidavit. To that extent his observations are not based on his personal knowledge, they are not admissible evidence in this proceeding. To the extent that they represent admissions of Daniels'

or derive from an examination of the evidence they will be considered. The Court notes that Groper states that the transfer of the property was certainly made without approval of the Court or the Attorney General (¶ Seventh).

***3** The Daniels argue that they improved the property at their own expense, and request that the Court approve the conveyance from the Foundation to them nunc pro tunc, or that they be credited with the improvements that they made in the property.

It is well settled that conveyance of all or substantially all of the property of a not-for-profit corporation without approval of the corporate directors or the court, and without notice to the Attorney General is void ab initio. *Rose Ocko Foundation, Inc. v. Lebovits,* 259 A.D.2d 685 (affirming the lower Court's holding the conveyance by the corporation without approvals to be null and void). *See* also discussion in *Nuevo El Barrio Rehabilitation De Vivienda Y Economia, Inc. v. Moreight Realty Corp.,* 2007 WL 3165068 (N.Y. Sup.). (Note that the N–PCL does not contain a provision similar to Religious Corporations Law § 12(9), providing for subsequent court approval of a conveyance made without such approval.)

The conveyance by the Foundation to the Daniels is thus void. The questions presented then become whether nunc pro tunc approval of that transaction is available, and, if not, whether the Daniels' investment in the property gives rise to an equitable interest therein. Under basic common law, a person improves another's real or personal property at his own risk, and is not entitled to compensation for his efforts. In *Village of St. Johnsville v. Smith,* 184 N.Y. 341, 347–48, the Court, quoting Mills, *Law of Eminent Domain,* set out the doctrine: "[a] trespasser is not entitled to any benefit for improvements made on the land during the time of his occupation ....except where Legislatures have granted relief to those who have made improvements on land in good faith, believing they had good title.' "

In an analogous situation, RPAPL § 601, dealing with the measure of damages in actions for recovery of possession of real property sets forth the rights of those who have made improvements to property without having title thereto. It provides that the owner seeking possession of real property may recover damages including the rents and profits or value of the use and occupation thereof. The damages shall not include the value of any improvements made by the occupier. It further provides: "Where permanent improvements have been made in good faith by the defendant ... while holding, under color of title, adversely to the plaintiff, the value thereof must be allowed to the defendant in reduction of the damages of the plaintiff, but not beyond the amount of those damages."

The catch, of course, is the requirement that the improvements be made in good faith, which means that the actions were taken with honesty of purpose, without intention to defraud. In the instant case, Mr. Daniels avers that he had no intent to defraud the Foundation, and the property was transferred without court permission due to ignorance of the law. He contends that from the inception of the Foundation he invested his own money and labor into the refurbishing of the property. However, these contributions of time and expense, made while the Foundation had title to the property, were made without formal approval of the Foundation. They were not made in the form of loans or repayable advances to the Foundation. The Court finds that they constituted contributions to the Foundation, and the Daniels are not now entitled to reimbursement therefor. Further, public funds were invested in the improvement of the building, and Daniels is not entitled to effectively convert this investment into his own property.

***4** Daniels alleges that there came a time when the roof was damaged, and the Bank would not advance enough money for the repairs, because of the uncreditworthiness of the Foundation. He avers, as set forth in the purported minutes of a meeting of the Foundation Board of Directors dated November 8, 2005, that at the suggestion of Kathy Beseth of the Bank, since the Foundation was virtually inactive, that to secure the loan the property be placed in Daniels' name (Daniels' Affidavit, Exhibit "H"). The minutes state that in view of his contributions to the Foundation the property would be transferred to Daniels without consideration; that Daniels would assume the Foundation's debts, and bring about its dissolution. These minutes are not signed or verified, and do not list the directors present or their votes, but they do indicate that the Board was aware that the conveyance of the major corporate asset was connected with a dissolution of the corporation.

The Daniels request that the Court grant permission for the Foundation to file a petition approving the

conveyance of the property to them nunc pro tunc on the basis of their having contributed significant labor and monies in the upkeep and restoration of the property, including having taken a loan for the purpose of repairs secured by a mortgage on the property. Interestingly, the People first suggested that the Foundation should proceed in this fashion, *i.e,* in a letter to the Daniels, dated August 27, 2008, Mr. Garin stated that the defect in the conveyance could be cured by the Foundation formally petitioning the Court for nunc pro tunc permission for the sale of the property, including giving the required notice to the Attorney General (Petition, Exhibit "13").

The transfer of the sole asset of the Foundation to its founder, the chairman of its Board of Directors, without consideration, without the required court approval or notice to the Attorney General, and apparently without a formal approval of the Board, is not excusable on the ground of ignorance of the law, and the Daniels are not entitled to a nunc pro tunc approval of the conveyance. It appears clear that the Attorney General would not approve of such transfer. Nor would the Court approve such a conveyance under these admitted circumstances, where public funds were invested in the property, the Daniels occupied the premises rent free for a significant time prior to the conveyance, [2] and had put the property on the market in their own names seeking a substantial windfall profit (the first asking price for the property bought by the Foundation for $5,000.00 having been $600,000.00).

While the Daniels contributed time and money (including taking the mortgage in their own names) for the repair and refurbishing of the property, it was the Foundation property that was being refurbished prior to the conveyance, and the roof repairs, financed by the mortgage, were made on property not properly conveyed.

The Court notes that there were originally eight directors of the Foundation (Affidavit of Dominic J. Daniels, Exhibits "1" and "2"). As set forth in Exhibit "7" annexed to the petition, Foundation directors Bernard Roth, Ann Prusinski, Neil Gilberg, and Linda Gilberg resigned on November 15, 2002, claiming that they had not been supplied with financial reports and other information requested. In recent affidavits, Exhibits "F" and "G" annexed to the Affirmation of Dominic J. Daniels, Jon Sweet and Alexandra Levinsohn aver that they are no longer directors of the Foundation, although no other evidence has been submitted of their resignations. Gary Sommers states (Petition Exhibit "2") that he remains a director. If the foregoing is accurate, only he and Daniels remain as directors of the Foundation.

***5** The Court also notes that an amendment to the Foundation's Certificate of Incorporation, dated July 26, 2001, adds an Article to comply with IRS provisions. It provides in part that upon dissolution of the corporation its assets shall be distributed for one or more exempt purposes, or to organizations operated for such purposes as a Court shall determine.

With respect to the proceeding by the petitioner against respondents Dominic J. Daniels, Gillian M. Daniels and the New Breed Foundation, it is

ORDERED, that there being no issues of fact requiring a trial, the Attorney General's petition is granted to the following extent:

1. The deed conveying the premises located at 443 Broadway in the Village of Monticello, designated on the Village Tax Map as Section 115, Block 6, lot 6, Class 483, from The New Breed Foundation (Foundation) to Dominick J. Daniels and Gillian M. Daniels, dated November 23, 2005, and recorded in the Sullivan County Clerk's Office on that date in Liber 3068, Page 548, is hereby declared to be null and void ab initio, and the Sullivan County Clerk is directed to mark his records accordingly.

2. The title to the property shall remain in The New Breed Foundation.3. All the respondents are hereby permanently enjoined from transferring, encumbering or otherwise disposing of the property in question or any other Foundation real or personal property without prior approval of this Court.

4. Dominic J. Daniels is hereby directed to file with the Court and the Attorney General within thirty (30) days of the date of this order an accounting of the monies received by the Foundation and the Foundation's expenditures, setting forth the Foundation's assets, including the property in question, its liabilities, and details of the use and occupation of the property. The Attorney General shall have the right to bring further proceedings, including an application for payment of rent for the occupation of the property, based upon said accounting and this

decision. In defense of any proceeding for rent, the Daniels may raise the defense of a set off for having made permanent improvements to the property pursuant to RPAPL § 601.

5. Good cause having been established by the Attorney General pursuant to N–PCL §§ 112(a)(4) and 706(d), Dominic J. Daniels is hereby suspended from all activities as a director of the Foundation and any office he holds therein, except for the filing of the accounting mentioned above. Upon such filing and/or any further proceedings in connection therewith the Court will make a determination of the Attorney General's application to dismiss Mr. Daniels as a Foundation director.

6. That pursuant to N–PCL §§ 112(a)(1) and 1101, the Foundation, with no activity, and possibly only several remaining directors, will be dissolved by further order of this Court. The order for such dissolution shall be made following the submission of the accounting and/or hearing necessary to establish the method of such dissolution.

***6** 7. Pursuant to CPLR 8303(a)(6), the petitioner is hereby awarded costs of $1,000.00 against respondent Dominic J. Daniels.

With respect to the effect of the proceeding on the First National Bank of Jeffersonville, the Bank first argues that the proceeding does not directly seek any relief against it. It further contends that even if the Court finds that the deed into the Daniels is void ab initio, and by reason thereof the mortgage is invalid, the proceeds of the loan were used by the Daniels to improve the property. Accordingly, the value of the property has been benefitted at the expense of the Bank, and the owner thereof will have thus been unjustly enriched. It argues that, therefore, either the mortgage should remain in force against the property, or the Bank should have an equitable lien thereon.

"Only a person having valid legal title to the property designated as security can mortgage it." *Bergman on New York Mortgage Foreclosures* § 1.20, and cases cited in footnote 14 thereof; *Crespino v. Greenpoint Mortgage Corp,* 304 A.D.2d 608; *GMAC Mortgage Corporation v. Chan,* 56 AD3d 521; *Miceli v. Riley,* 79 A.D.2d 165, 170.)The mortgage here is thus invalid, as being incidental to the finding that the deed was void, and no further proceeding is required to establish that point. Nor does the Bank have any equitable claim on the property by reason of the fact that the money that it advanced may have gone into property improvements. That is, if a bank makes an unsecured loan, the proceeds of which are used to improve property, the bank has no resultant claim to a lien on that property.

The Bank's argument that it made a search of the title to the property is unavailing. It did not make a complete search, but, rather obtained what is designated as a "Last Owner Certificate," (Sur–Reply Affirmation of Kenneth Klein, Exhibit "A"). This showed only the deed into the Daniels, and did not establish the legitimacy of their title. Indeed, the Foundation was listed as the grantor, so that the Bank should have been on notice to check to see whether that conveyance had been properly made. The Bank's remedy is against the individuals who took out the loan. It is accordingly

ORDERED, that the mortgage made by Dominic J. Daniels and Gillian M. Daniels to The First National Bank of Jeffersonville, dated February 3, 2006, and recorded in the Office of the Sullivan County Clerk on February 17, 2006, in Liber 3114, page 400 is hereby declared to be null and void, and the Sullivan County Clerk is directed to mark his records accordingly.

The foregoing constitutes the decision and order of this Court.

All Citations

25 Misc.3d 1226(A), 906 N.Y.S.2d 771 (Table), 2009 WL 3823257, 2009 N.Y. Slip Op. 52304(U)

Footnotes

1 In paragraph Sixteenth, Mr. Daniels states that he disagrees with Mr. Garin's statements that public grants or private contributions were used for anything other than restoration of the facade of the building, maintaining that funds for rehabilitation of the building came from the loan secured by the mortgage obtained by him and his wife not from those other sources. However, this does not refer to the allegations of paragraph 6 of Garin's affirmation, which deal with the incorporation of the Foundation. They more likely apply to paragraph 9 of the affirmation.

2 The petitioner argues that the rent on the premises should be set at some $1,900.00 per month (Reply Affirmation, ¶ 6), which at five and one-half year's occupancy (66 months) could be as much as $125,000.00, and which amount would more than cancel any equitable claim of the Daniels for reimbursement for moneys invested in improvements. Mr. Daniels disagrees that the property could have been rented for that amount (Sur-reply affidavit ¶ 15), but the rent owed is, in any case, significant.

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TAB 2

2008 WL 938447 (N.Y.Sup.), 2008 N.Y. Slip Op. 30935(U) (Trial Order)
Supreme Court, New York.
New York County

Gabrielle HAMMERSTEIN, Edith Alexander, Georgina Alexander and Esther Brull, Plaintiffs,
v.
CONFERENCE ON JEWISH MATERIAL CLAIMS AGAINST GERMANY, INC., a/k/a Jewish Claims Conference, Defendant.

No. 0100767/2007.
March 24, 2008.

[This opinion is uncorrected and not selected for official publication.]

Present: Louis B. York, J.S.C.

The following papers, numbered 1 to _____ were read on this motion to/for _____

	PAPERS NUMBEREO
Notice of Motion/ Order to Show Cause - Affidavits - Exhibits ...	.....
Answering Affidavits - Exhibits	.....
Replying Affidavits	.....

Cross- Motion: # Yes # No

Upon the foregoing papers, It is ordered that this motion

DECIDED IN ACORDANCE WITH COMPANYING MEMORANDUM DECISION.

Dated: 3/24/08

<<signature>> J.S.C.

York, J.S.C.:

Before this Court is a motion to dismiss for, among other things, lack of stand. For the reasons below, the Court grants the motion and dismisses the case.

Defendant is an international organization comprised of various national and international Jewish organizations, first established in 1952 to provide restitution to Holocaust survivors and/or their children and heirs. According to its stated purpose, it negotiates with the German government and other German entities to establish and enhance compensation and restitution to Holocaust victims, survivors and heirs, arising from the Holocaust. In 1980 its role expanded to include

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other compensation programs, such as a Hardship fund and programs to benefit former slave and forced laborers and the victims of medical experiments. Following the reunification of Germany, defendant's role further expanded to include a program to restore confiscated property or to provide restitution for this property.

Many or all of the above programs had application deadlines. However, in 1994 a Goodwill Fund was established for the benefit of those original owners and their legal heirs who did not file a timely claim for compensation under the compensation program. The funds also are distributed for charitable purposes that, according to defendant, benefit Holocaust survivors. Allegedly these are administered at the request of international and governmental organizations including the International Commission on Holocaust Era Insurance Claims, the Federal Court of the Eastern District of New York, and the Swiss Banks Settlement. The charitable purposes include geriatric and nursing care facilities; medical, residential and educational programs; and Holocaust Memorial Museums throughout the world.

Defendant approves and denies a great many claims, managing hundreds of millions of dollars per year in funds. In this task, it has been accorded great discretion. The agreements under which defendant was establish declare that "the money is to be used for the relief of the victims of Nazi persecution according to the urgency of their needs *'as determined by [defendant]." Revici v. Conference on Jewish Material Claims,* 11 Misc.2d 354, 356, 174 N.Y.S.2d 825, 828 (Sup. Court N.Y. County 1958)(quoting protocol; emphasis in decision).

As plaintiffs point out, defendant's exercise of this broad discretion has been criticized, sometimes harshly, at times, by a number of prominent parties. In particular, in *Jerusalem Post* and elsewhere, former World Jewish Congress chair Isi Leibler has accused defendant of failure to provide sufficient financial aid to ailing, elderly survivors of the Holocaust and has challenged defendant to implement a more transparent financial process. A May 2006 article in *The Jewish* Chronicle noted the extremely high salaries paid to its officers and the pressure on the agency to justify these salaries and clarify the organization's spending policies. Some critics also allege that defendant reviews applications for aid at an unduly slow pace - which can have tragic results, as the applicants are often ailing and in critical need of the funds at issue. In addition, as numerous articles have noted and as plaintiffs point out, Israel Singer, who was fired by World Jewish Congress following allegations of financial mismanagement and of improprieties, was also head of defendant for an overlapping period of time. [1]

Against this backdrop, plaintiffs commenced the current action. In the action, plaintiffs, all of whom are Holocaust survivors and/or their children and heirs, allege that defendant has wrongfully obtained its preferential status and that it disburses its assets to people and organizations with little or no regard to defendant's own stated purposes; that is, according to plaintiffs, despite the stated purpose of the Conference, it gives most of its funds and other assets to those with little or no connection to the Holocaust. In addition, plaintiffs allude to the possibility of fiscal improprieties, based on the accusations leveled against Singer in connection with World Jewish Congress. For all these reasons, plaintiffs seek an accounting of defendant's financial affairs.

Defendant makes this pre-answer motion to dismiss the complaint. Primarily, it argues that it owes no fiduciary duty to Holocaust survivors or their heirs, such as plaintiffs, and therefore plaintiffs have no standing to bring this lawsuit. Next, it argues that plaintiffs do not allege a breach of that duty through their allegations that defendant is disbursing its assets improperly. Finally, it argues that plaintiffs' failure to allege that they asked for and were denied an accounting is a fatal pleading defect.

In addition, in support of its motion to dismiss, defendant annexes a copy of its financial statements for 2004 and 2005, conducted by accounting firm Ernst & Young LLP. The financial statement for 2006 is available on the Conference website, and can be accessed at *http://www.claimscon.org/forms/audit 06.pdf.* Like the annexed financial statements, the 2006 statement was prepared by Ernst & Young LLP and is based on the firm's audit of defendant. Defendant suggests that, as it has provided sufficient information already, the lawsuit is moot.

In response to the motion, plaintiffs argue that because defendant was established to disburse assets to individuals and organizations that, like plaintiffs, were injured by the Holocaust, plaintiffs by definition are the fiduciaries of defendant. This automatically gives them standing to seek an accounting. Also, plaintiffs state, the financial statements are not detailed enough to provide plaintiffs with the information they seek in this lawsuit. Instead, they seek a detailed accounting, which would include information such as the details of the audit on which the financial statement is based.

Now, the Court turns to the merits of the motion. As indicated, defendant moves to dismiss based on standing. To determine whether a party has standing to sue, the Court must ascertain whether the party's interest in the lawsuit provides a sufficient predicate for deciding the issues involved at that party's request. *Wells Fargo Bank Minnesota v. Mastropaolo* 42 A.D.3d 239, 242, 837 N.Y.S.2d 237, 249-50 (2nd Dept. 2007). When the defendant raises the challenge of the plaintiff's standing, the plaintiff must establish its right to sue at the outset of the lawsuit. *Id.* at 242, 837 N.Y.S.2d at 250. [2]

Defendant relies on a series of cases that have denied plaintiffs the right to challenge defendant's decisions to deny these individuals compensation. To maintain such a lawsuit, the plaintiffs "must establish that [they] had a legally protected interest that the Claims Conference invaded." *Sampson v. Federal Republic of Germany,* 250 F.3d 1145, 1156 (7th Cir.2001)(quotations and internal citation marks omitted). In both *Sampson* and in *Wolf v, Federal Republic of Germany,* 95 F.3d 536 (7th Cir.1996), the Seventh Circuit pointed to the Luxembourg Protocols, under which the Claims Conference was established, and the Hardship Fund Guidelines, under which the plaintiffs raised their respective challenges, to conclude that the plaintiffs had no standing to challenge adverse decisions by the Claims Conference in court.

In addition, defendant points to New York State court decisions, which also find that there is no standing to challenge adverse determinations involving claims for monetary compensation. *See Revici,* 11 Misc.2d 354, 174 N.Y.S.2d 825; *Jewish Secondary Schools Movement v. Conference of Jewish Material Claims,* 11 Misc.2d 358, 174 N.Y.S.2d 560 (Sup. Ct. N.Y. County 1958).

The Court notes that some New York State Courts have drawn a distinction between claims of property confiscation and concomitant damages, and claims for reparations to be paid from defendant's general funds. *See Rottenberg v, Conference of Jewish Material Claims,* Index No. 110615/2004, Mo. Seq. 1, at p. 8, 174 N.Y.S.2d 560 (Sup. Court N.Y. County Feb. 16, 2005). However, this is not pertinent here, where an accounting is sought. *Weiss v. Claims Conference,* Index No. 14839/2003, Mo. Seq. 1 (Sup. Court Nassau County May 7, 2004), cited by defendant, is distinguishable as well.

For the same reasons that plaintiffs have no standing to challenge the denial of claims in the Courts of this State, defendant states, plaintiffs have no standing to seek an accounting of defendant's management of its funds. Defendant has not briefed the issue, but the Court notes that this State also has delineated the rights of parties to sue for an accounting against nonprofit entities such as defendant, analogizing to principles of trust law. In most circumstances, individuals have no standing to sue or seek an accounting of a charitable foundation or trust. *See Consumers Union of U.S.. Inc. v. State,* 5 N.Y.3d 327, 351, 806 N.Y.S.2d 99, 111, 840 N.E.2d 68 (2005)("Consumers Union"). Indeed, even a potential beneficiary cannot sue for its enforcement. *Alco Gravure, Inc. v. The Knapp Foundation,* 64 N.Y.2d 458, 465, 490 N.Y.S.2d 116, 119, 479 N.E.2d 752 (1985). This prevents "vexatious litigations and suits by irresponsible parties who do not have a tangible stake in the matter and have not conducted appropriate investigations." Id, at 466, 490 N.Y.S.2d at 120, 479 N.E.2d 752. This does not mean that nonprofit organizations are beyond review. Instead, it is left to the Attorney General and/or other authorized agencies in a particular State or country to review the operations of the organizations in question - and, if deemed appropriate, to seek an accounting from that organization. *See Consumers Union,* 5 N.Y.3d at 351, 806 N.Y.S.2d at 111, 840 N.E.2d 68.

However, an exception to the above rule arises if "a particular group of people has a special interest in funds held for a charitable purpose, as when they are entitled to a preference in the distribution of such funds and the class of potential

beneficiaries is sharply defined and limited in number." Id, In *Alco Gravure,* for example, the Foundation involved in the case was established specifically for the employees of corporations in which Joseph P. Knapp had been involved and the employees of successor corporations. *Id.* at 466, 490 N.Y.S.2d at 120, 479 N.E.2d 752. By the time the challenge at issue in *Alco Gravure* arose, the number of people applying for grants and loans under the Foundation had dwindled. Indeed, only one such request had been made between 1978 and 1985, the year the Court of Appeals issued its decision.

By the standard above, Conference on Jewish Material Claims does not benefit a specific or a discrete class of individuals. Tragically, millions of Jews suffered atrocities at the hands of the Nazis, and there are innumerable others potentially involved when their heirs and survivors are considered. According to the October 3, 2007 testimony of Gideon Taylor, the Executive Vice President of defendant, among many other details:
1) negotiations in 2006 led to the establish of 6,000 additional monthly pensions;

2) in 2006, defendant distributed over $600 million;

3) an estimated 122,000 Nazi victims currently reside in the United States;

3) defendant has provided compensation to victims of Nazi persecution in over 40 countries since 1995; and

4) 11,539 (of 81,793) claims for real estate and business losses were approved by Germany for compensation through defendant.

Moreover, its annexed financial statement indicates that it paid hundreds of millions of dollars inclaims in 2005 as well. This is not the type of discrete group envisioned by *Alco Gravure.* In addition, as noted, defendant has discretion as to the management of its funds. Indeed, the *Revici* Court found that no Holocaust victim "is designated as a beneficiary within the doctrine that the agreement under which he claims as such must clearly express an intention to assume a duty directly to him. The protocol imports a contrary intention." *Revici,* 11 Misc.2d at 356, 174 N.Y.S.2d at 828.

In the face of the case law, plaintiffs merely reiterate their contention that they are the intended beneficiaries of defendant and therefore have standing. However, this argument does not confront the issue at hand. The fact that plaintiffs *may* be entitled to money or other benefits does not give them standing. Therefore, the action must be dismissed.

As Holocaust survivors and/or their heirs, plaintiffs are entitled to empathy, sympathy and respect. They also may be eligible to apply for funds available through one or more of the Compensation Programs administered by the Conference. However, they have not set forth a sufficient basis for their standing to seek an accounting.

This Court does not express an opinion as to the validity of the serious charges of mismanagement and wrongdoing that plaintiffs have leveled against defendant. However, the Court notes that, in the wake of the World Jewish Congress controversy involving Singer, the Attorney General of this State investigated the organization and, among other things, ordered an accounting. Here, defendant implicitly acknowledges that it is accountable to the Attorney General when it points out that it is required to file its audits and financial statements with that office annually. The Attorney General has the power to determine whether further review is warranted on the facts at hand. In addition, the nations that negotiated on behalf of the Claims Conference and the organizations which comprise it can determine whether defendant should make its decision-making process more transparent, expedite the processing of claims, or take other measures.

As the case is dismissed on this threshold ground, the Court does not reach the parties' other arguments.

For the reasons above, it is

ORDERED that the motion is granted and the case is dismissed.

Dated: 3/24/08

ENTER:

<<signature>>

Louis B. York, J.S.C.

Footnotes

1 Defendant did not fire Singer; however, his term ended shortly afterward and he did not seek reelection. Plaintiffs have not asserted, and the Court did not find in its own research, that Singer was charged with financial wrongdoing with respect to his post with defendant.

2 Contrary to defendant's contention here, it is unclear whether standing raises a question of subject matter jurisdiction. *See,* e.g., *HSBZ Guyerzeller Bank AG v, Chascona N.V.,* 42 A.D.3d 381, 384, 841 N.Y.S.2d 11, 14 (1st Dept.2007); *Wells Fargo Bank Minnesota* 42 A.D.3d at 242, 837 N.Y.S.2d at 250; *Security Pacific National Bank v. Evans,* 31 A.D.3d 278, 280, 820 N.Y.S.2d 2, 4 (1st Dept.2006). However, as defendant has not waived the defense, the Court need not resolve the issue.

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TAB 3

2012 WL 1577961 (N.Y.Sup.), 2012 N.Y. Slip Op. 31170(U) (Trial Order)
Supreme Court, New York.
New York County

THE PEOPLE OF THE STATE OF NEW YORK by Eric T. Schneiderman, Attorney General of the State of New York, Plaintiff,

v.

CSA - CREDIT SOLUTIONS OF AMERICA, INC., Defendant.

No. 401225/09.
April 30, 2012.

Motion Seq. No. 002

Trial Order.

Present: Manuel J. Mendez, Justice.

[This opinion is uncorrected and not selected for official publication.]

MOTION DATE 02 -22-2012

The following papers, numbered 1 to 6 were read on this motion to/for summary judgment

	PAPERS NUMBERED
Notice of Motion/ Order to Show Cause - Affidavits - Exhibits	1 - 3
Answering Affidavits - Exhibits _____cross motion	3 - 4
Replying Affidavits	5, 6

Cross-Motion: X Yes No

Upon a reading of the foregoing cited papers it is ordered that plaintiffs motion pursuant to CPLR § 3212, for summary judgment as to the first, second, third, fourth, seventh, eighth and ninth causes of action, Is granted. The motion by Lippes, Mathias, Wexler, Friedman LLP to withdraw as counsel to CSA - Credit Solutions of America, Inc., is granted.

Plaintiff seeks an Order for summary judgment pursuant to CPLR § 3212 as to the first, second, third, fourth, seventh, eighth and ninth causes of action claiming that there are no issues of fact. Plaintiff also seeks an accounting to determine the proper amount of restitution, damages and civil penalties. Plaintiff is not seeking summary judgment on the fifth and sixth causes of action pertaining to Business Corporations Law § 1301, because the defendant obtained authorization from the New York Department of State to operate its business.

Defendant's counsel fully opposes the motion, additionally counsel moves for an Order permitting the firm to withdraw as counsel on account that there has been no contact with the client, payment of attorney fees or disbursements.

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In order to prevail on a motion for summary judgment pursuant to CPLR § 3212, the proponent must make a prima facie showing of entitlement to judgment as a matter of law, through admissible evidence, eliminating all material issues of fact (Klein v. City of New York, 89 N.Y.2d 833, 675 N.E.2d 548, 652 N.Y.S.2d 723 [1996]). Once the moving party has satisfied these standards, the burden shifts to the opponent to rebut that prima facie showing, by producing contrary evidence in admissible form, sufficient to require a trial of material factual Issues (Amatull v. Delhi Constr. Corp., 77 N.Y.2d 525, 569 N.Y.S.2d 337, 571 N.E.2d 645; 569 N.Y.S.2d 337 [1999]).

Plaintiff commenced this action asserting causes of action pursuant to General Business Law ("GBL")Article 22-A, § 349, § 350, Articles 28-BB, § 458 [b],[e],[f],[h],[j] and Executive Law § 63[12], and to enjoin defendant, CSA-Credit Solutions of America, Inc. from, "... (a) engaging in fraudulent, deceptive and illegal practices in the conduct of Its debt settlement business, (b) engaging in false advertising, (c) violating the state's credit services law, and (d) engaging in business in this state without authority..." Plaintiff is no longer seeking relief pursuant to "(d)." The complaint also seeks to obtain damages and restitution for victims, statutory penalties, civil penalties and costs to the State of New York (Lasky Aff. Exh.1).

General Business Law Article 22-A. § 349 and § 350:

GBL Article 22-A is titled, "Consumer Protection from Deceptive Acts and Practices," It Includes GBL § 349 and § 350. GBL § 349 is titled, "Deceptive Acts and Practices Unlawful." Pursuant to GBL § 349, a prima facie case is established by a showing of injury resulting from "consumer-oriented conduct," and that the defendant is engaging In an act or practice that Is materially misleading or deceptive, likely to result in,"...a reasonable consumer acting reasonably under the circumstances" (Osewego Laborers' Local 214 Pension Fund v. Marine Midland Bank, 85 N.Y.2d 20, 647 N.E.2d 741 ,623 N.Y.S.2d 529 [1995]). The materially misleading or deceptive conduct can be either by representation or omission. It is not necessary to show the conduct was repetitious, part of a pattern of deception or defendant's intent to defraud or mislead. Pursuant to GBL § 349, an omission is deceptive, if a business possesses material or information relevant to the consumer and fails to provide it to the consumer (Osewego Laborers' Local 214 Pension Fund v. Marine Midland Bank, 85 N.Y.2d 20, 623 N.Y.S.2d 529, 647 N.E.2d 741, supra).

GBL § 350 is titled, "False Advertising Unlawful." GBL § 350, specifically applies to false advertising, otherwise the standard to establish a prima fade case is the same as that for a GBL § 349 claim (Goshen v. Mutual Life Ins. Company of New York, 98 N.Y.2d 314, 774 N.E.2d 1190, 746 N.Y.S.2d 858 [2002]). GBL § 350, also requires an allegation of reliance on or knowledge of the defendant's advertisement (Small v. Lorillard Tobacco Company, Inc., 252 A.D.2d 1, 679 N.Y.S.2d 593 [1998]). GBL § 349 and § 350 were enacted to safeguard all consumers not Just the average consumer but, "the vast multitude of which includes the ignorant, the unthinking and the credulous" (People v. Volkswagen of Am., 47 A.D.2d 868, 366 N.Y.S.2d 157 [N.Y.A.D. 1st Dept.,1975]).

Executive Law § 63 [12]:

Pursuant to Executive Law § 63 [12], the attorney-general may bring an action for injunction or damages to remedy repeated fraud or illegality (Matter of Lefkowitz v. EFG Baby Products Co., 40 A.D.2d 364, 340 N.Y.S.2d 39 [N.Y.A.D. 3rd Dept., 1973]). Executive Law § 63 [12], defines fraud to include, "...any device, scheme, or artifice to defraud and any deception, misrepresentation, concealment, suppression, false pretense, false promise or unconscionable contractual provisions." Executive Law § 63 [12] like GBL § 349 and § 350, is also meant to protect not Just the average consumer, but the "ignorant, the unthinking and the credulous," as well (People v. Coventry First LLC, 13 N.Y.3d 108, 915 N.E.2d 616, 886 N.Y.S.2d 671 [2009] and Guggenheimer v. Ginzburg, 43 N.Y.2d 268, 372 N.E. 2d 17, 401 N.Y.S.2d 182 [1977]). A prima face claim of fraud pursuant to Executive Law § 63 [12], is established by showing, "..whether the act complained of has the capacity or tendency to deceive, or creates an atmosphere conducive to fraud" (People ex rel. Spitzer v. Applied Card Sys., Inc., 27 A.D.3d 104, 805 N.Y.S.2d 175 [N.Y.A.D. 1st Dept., 2005] and People ex rel. Spitzer v. General

Electric Company, Inc., 302 A.D. 314, 756 N.Y.S.2d 520 [N.Y.A.D. 1st Dept., 2003]). Executive Law § 63 [12], does not require scienter and although it does requires repeated acts, a large percentage of violations is not necessary (Matter of Lefkowitz v. Bull Investment Group Inc., 46 A.D.2d 25, 360 N.Y.S.2d 488 [N.Y.A.D. 3rd Dept., 1974] and State of New York v. Princess Prestige Co., 42 N.Y.2d 104, 366 N.E.2d 61, 397 N.Y.S.2d 360 [1977]).

General Business Law Article 28-BB, § 458 [b],[e],[f],[h] & [I]:

GBL Article 28-BB is titled, "Credit Services Businesses" it includes GBL § 458 [a] - [k]. Pursuant to GBL § 458 [b] titled "Definitions," a credit service business is,

> "...any person who sells, provides or performs, or represents that he can or will sell, provide or perform, a service for the express or Implied purpose of improving a consumer's credit record, history or rating or providing advice or assistance to a consumer with regard to the consumer's credit record history or rating In return for the payment of a fee."

GBL § 458 [e], declares it to be an unlawful, unfair and deceptive trade practice for a credit services business to collect fees in advance of performance of services. GBL § 458 [f], requires that every contract between a credit services business and the consumer be in writing signed by the parties, include a copy of the consumer's credit report and the date modification is expected to occur. Pursuant to GBL § 458 [f], a "Notice of Cancellation" in the stated form is to accompany the consumer credit contract. Pursuant to GBL § 458 [g], any contract or waiver that does not comply with the provisions of GBL Article 28-BB is, "void and unenforceable as contrary to public policy." Pursuant to GBL § 458 [h][1], it Is unlawful for a credit services company to, "Misrepresent directly or indirectly...the nature of the services to be performed; the time within which the services be performed; the ability to improve a consumer's credit report or credit rating..." GBL § 458 j] permits the Court to direct restitution In the form of a civil penalty of not more than one thousand dollars per violation. (McKinney's Cons. Laws of NY, Book 19, General Business Law Article 28-BB, § 458 [b],[e],[f],[h] & [ ])

Defendant is a for profit company with Its principal place of business located in Dallas, Texas; designed and founded by Douglas Van Arsdale In 2003. It charges a fee to assist heavily indebted consumers by setting up a payment plan and negotiating directly with creditors to settle credit card and unsecured debts with a substantial reduction. Mr. Van Arsdale left the company in 2006 to start another company, but re-purchased it in 2007, and has been the chief executive officer for most of Its history (Lasky Aff. Exh. 29). Plaintiff claims that the defendant has advertised and solicited customers in New York over the Internet through an interactive website and sponsored links, promising a significant reduction In debt (Lasky Aff. 30, 33, 34,35 & 55).

From 2004-2005, the website advertised, "it specifically reduces your current outstanding total balances by 40-60%" and "A typical settlement can be accomplished within 36 months or less with a lower monthly payment than any other debt resolution option" (Lasky Aff. Exhs. 34 & 35) From 2005-2007, the website advertised "Most of our clients become debt free within 36 months or less, "Lower your payments by 40% or more" and "Reduce your total debt by 40-60% (Lasky Aff. Exh. 36). In 2008 the website advertised "Settle your unsecured debt up to 50%" and "Get out of debt in as little as 12-36 months" (Lasky Aff. Exh. 37). In 2009, the website advertised "Reduce your debt up to 50%" (Lasky Aff. Exh. 37). In 2010, the website was advertising "Settle your unsecured debt up to 50%" and "Get out of debt in as little as 12-36 months" (Lasky Aff. Exh. 38 & 39). In 2007, the CSA website advertised "Bad Credit Help" advising clients that, "You can remove bad credit without filing for bankruptcy" and " Poor credit scores result from having several negative lines of credit on a credit report. Our service can reduce our clients' total amount of debt to allow them to repay them. This repayment gives the consumer the opportunity to delete these negative lines on their credit report" (Lasky Aff. Exhs. 35 & 36).

Plaintiff provides the affirmation of Avinoam D. Erdfarb, a volunteer assistant attorney-general, he calculated and prepared several spreadsheets and summaries of the defendant's data (Erdfarb Aff. Exhs. 1-18). The data shows that between July 5, 2005 and June 17, 2010, of the 20,660 consumers that defendant enrolled, only 811 had completed the program and because of data problems only 768 can be verified (Erdfarb Aff. Exhs. 2, 16). Plaintiff claims that of the 20,660 enrolled consumers 11,163 cancelled their accounts and only 5.18% of their debts were settled by defendant (Erdfarb Aff. Exh.5). The enrollees that remained active, 8,053 consumers, had 29.81% of their debts settled by the defendant (Erdfarb Aff. Exh. 5). Plaintiff also claims that of the enrollees that completed the program between 2005 and 2010, only 2.99% had a 50% reduction in their debt (Erdfarb Aff. Exh. 2).

Plaintiff claims that defendant's debt settlement program was structured so that consumers were advised upon agreeing to an enrollment package, to cease making minimum payments to their creditors and make deposits directly to a dedicated savings account. Defendant was granted authority to access the dedicated savings account, the accumulated savings In the account would be used to pay off the consumer's debt at a deeply reduced settlement amount. Plaintiff claims that in actuality many creditors refused to settle the debts at the significant reduction promised by defendant and only a tiny amount of customers realized the savings that were promised. Plaintiff also claims that prior to the Federal Trade Commission (FTC) banning companies from charging fees until accounts were settled, defendant required a fee equal to approximately 15% of the total amount of debt owed by the enrolled consumers. Plaintiff states that during the first three months of enrollment, all of the consumer's deposits were directed towards payment of defendant's fee instead of the debts and a majority of payments to defendant required months of enrollment before being applied towards debt settlement. Plaintiff also states that defendant failed to intervene to prevent judgments before It collected It's fee.

Plaintiff annexes affidavits from twenty-two (22) of defendant's customers stating they were mislead into believing the program would result In savings based on advertisements and assurances made at the time of enrollment. The customers state they were mislead or that the defendant failed to advise them of the adverse effects of the program, Including accrued late fees, accrued interest, Judgments, the garnishment of wages and in some Instances bankruptcy (Lasky Aff. Exhs. 6- 28). The defendant's customers also state that the defendant failed to advise them of the effect of the program on their credit rating.

Plaintiff annexes the affidavit of Ray Rodriguez, a Special Agent with the United States Government Accountability Office (GAO). Mr. Rodriguez participated in a federal undercover investigation of defendant and telephoned them on December 15, 2009 posing as a potential customer (Lasky Aff. Exh. 5). Mr. Rodriguez asked the representative whether he should continue to pay the bills or put the money In the savings account. He was directed to put the money in the savings account. The consumer was also told by the representative that defendant had a legal team that would handle any lawsuits resulting from defaults (Lasky Aff. Exh. 5). Plaintiff provides excerpts from the May 25,2011 deposition transcript of Douglas Van Arsdale (Lasky Aff. Exh. 29). Mr Van Arsdale states defendant's advertising created the impression for the reasonable consumer that they would save a certain percentage amounting to 50 percent of their debt (Lasky Aff. Exh. 29, pp. 72-73).

Plaintiff has established that consumers enrolled by the defendant were mislead by communication with representatives and advertisement into believing that their debt would be reduced by 40-60% within three years, and that they would be protected from debtors. Plaintiff has also established that consumers were aware of the advertised debt reduction within three years, and all of the twenty-two individuals that submitted affidavits were repeatedly deceived, based on their reliance on the misrepresentations on the website. Defendant advertised services that bring it within the GBL § 458 [b] definition of a credit services company. Plaintiff has established its prima facie case.

Defendant opposes the motion claiming that plaintiff has not properly interpreted the data and provides its own spreadheets (Opp. Exhs. A-C). Defendant calculates Individual items of debt instead of grouping the debts submitted by the consumer. The Individual debt percentages show Increases within the 40-60% range. Defendant claims that it did not charge additional fees and the settlement amounts reflect the entire cost to enrollees to obtain settlement of the

debts. Plaintiff did not provide affidavits from enrollees that remained with the program until resolution of debt and according to the defendant, failed to represent all of its customers. Defendant states that although It was precluded from providing a defense as to substantiation of savings results because of repeated failure to provide documentation pursuant to multiple discovery orders, summary Judgment should be denied based on its evaluation of the data. Defendant states that it Is not a "credit service business" as defined by GBL § 458 [b], it made no representations, provided no advice or assistance concerning Improvement of the customer's credit history. It claims that there remain issues of fact concerning representations made to consumers and whether the rules governing consumer credit businesses applies to entities like it.

Upon review of all the papers submitted, this Court finds that there remain no issues of fact. Defendant Is partially precluded and its interpretation of data does not take into account that enrollees had multiple debts submitted, settling one debt for a higher percentage while falling to settle the enrollees' remaining debts does not culminate in the result consumers were lead to expect. Plaintiffs data, the spreadsheets and affidavits submitted provide a more complete and accurate portrayal of the outcome and effect on the consumers. Defendant has not established that there remain Issues of fact.

Pursuant to Executive Law § 63 [12], GBL § 349 and § 350, plaintiff has established a basis for the injunctive relief sought in the complaint. Injunctive relief is intended to safeguard New York consumers and is appropriate to prevent the defendant, which has obtained authorization to conduct business In New York, from attempting any future deceptive practices or false advertising. Plaintiff has also established the basis for an accounting to determine the measure of restitution, damages and civil penalties.

Defendant's counsel has stated that Its client appears to have abandoned its physical address and there has not been any contact with its client. Defendant's counsel was not paid since September 23, 2011. The withdrawal as counsel was not opposed by either defendant or the plaintiff.

Accordingly, it is ORDERED that plaintiffs motion pursuant to CPLR § 3212 for summary judgment as to the first, second, third, fourth, seventh, eighth and ninth causes of action, is granted; and It is further,

ORDERED, that the motion by Lippes, Mathias, Wexler, Friedman LLP to withdraw as counsel to CSA - Credit Solutions of America, Inc., is granted without opposition; and it is further,

ORDERED, that the withdrawing attorneys shall serve a copy of this Order with Notice of Entry upon the defendant at its last known address by certified mall, return receipt requested, and upon the attorneys for all other parties appearing herein by regular mall; and It Is further,

ORDERED, that together with the copy of this Order with Notice of Entry served upon the defendant, withdrawing attorneys shall serve a notice directing the defendant to appoint a substitute attorney within 60 days from the date of service of the notice; and it is further,

ORDERED, that any new attorney retained by the defendant shall file a Notice of Appearance with the Clerk of the Trial Support Office (Room 158) and the Clerk of the Part; and it is further,

ORDERED, that this matter Is stayed for a period of sixty (60) days from the date of service on the defendant of a copy of this Order with Notice of Entry to allow defendant to obtain new counsel; and It is further,

ORDERED, that upon completion of the sixty (60) day stay, the defendant is directed to provide plaintiff a full accounting of all New York State Consumers who have paid any monies to the defendant; and it is further,

ORDERED, that plaintiffs counsel is to serve a copy of this Order with Notice of Entry, with proof of service upon defendant and upon the Clerk of the Trial Support Office (room 158) who shall refer this matter to the Special Referee Clerk for assignment to a Special Referee; and it is further

ORDERED that the Special Referee is to hear and report pursuant to the accompanying Order of Reference determining restitution, damages and civil penalties; and it is further,

ORDERED, that defendant is permanently enjoined from engaging In business dealings with the consumer public and from doing business in New York, unless they obtain prior authorization from the Court.

This constitutes the decision and order of this court.

Dated: April 30, 2012

ENTER:

<<signature>>

MANUEL J. MENDEZ

J.S.C.

Check one: X FINAL DISPOSITION # NON-FINAL DISPOSITION

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TAB 4

39 Misc.3d 1206(A)
Unreported Disposition
(The decision of the Court is referenced
in a table in the New York Supplement.)
Supreme Court, New York County, New York.

The PEOPLE of the State of New York,
by Eric T. SCHNEIDERMAN, Attorney
General of the State of New York, Plaintiff,
v.
O. Aldon JAMES, Jr., Defendant.

No. 451488/2012.
|
April 3, 2013.

Attorneys and Law Firms

Nachman, David E., Quint, Barbara L., and Shiffman, Steven, Charities Bureau, New York, for Plaintiff, The People of the State of New York, by Eric T. Schneiderman, Attorney General of the State of New York.

Jaffe & Asher, LLP, Bension D. Defunis and Ira N. Glauber, New York, for Defendant, O. Aldon James Jr.

Roland G. Riopelle, Esq., Sercarz & Riopelle, LLP, New York, for the National Arts Club.

MEMORANDUM DECISION

CAROL R. EDMEAD, J.

***1** In this action by the New York State Attorney General (the "Attorney General") alleging mismanagement and waste of the assets belonging to the National Arts Club ("NAC" or the "Club"), defendant O. Aldon James, Jr. ("James") now moves to dismiss the complaint on various grounds.

Factual Background

The NAC is a not-for-profit organization that was established in 1898 to promote public interest in the arts. It owns and occupies the landmarked Tilden Mansion in Gramercy Park in Manhattan.

James joined the NAC in 1980 and served as its President and as a member of its Board of Governors from 1986 through 2011. His twin brother, John James ("John") was a member of the NAC, as well as his friend, Steven U. Leitner, an attorney ("Leitner"), who has served as an officer or director at various times.

In the spring of 2011, the Attorney General, along with the New York County District Attorney's Office, commenced an extensive investigation into the Club's operations and subpoened the Club's documents.

Thereafter, the NAC hired counsel to conduct an internal investigation, and on July 11, 2011, served James, John and Leitner with a Statement of Charges, noticing an evidentiary hearing for disciplinary charges against defendant.[1] James (and John and Leitner) sued the Club to enjoin it from proceeding with the disciplinary hearing, and for indemnification against the Club[2] (the "James Action"). The Club counterclaimed, asserting breach of fiduciary duty, waste of the Club real estate assets, diversion of corporate opportunity, replevin, an accounting, misappropriation of the Club's funds, and self-dealing.

In January 2012, a disciplinary hearing was held, resulting in James being expelled from the Club. This Court vacated the Board's decision, but the Appellate Division, First Department reversed and reinstated the Board's decision.

In September 2012, this action by the Attorney General against James ensued, alleging that he, with the help of John and Leitner, maintained unrestrained dominion and control over the NAC, its valuable real estate and assets, and finances, books, and records. The Attorney General alleges five causes of action against James: (1) breach of fiduciary duty under Not–for–Profit Corporation Law ("NPCL") §§ 717 and 720, for using funds for his, John's and Leitner's personal use and failing to properly administer and maximize the value of the Club's rental apartments and office spaces; (2) accounting and restitution of value wasted in directing monies and benefits to himself, John and Leitner; (3) restitution and injunctive relief for failing to properly administer charitable assets pursuant to Estates, Powers & Trusts Law ("EPTL") § 8–1.4; (4) breach of fiduciary duty under NPCL §§ 717 and 720 for failing to properly administer the " "Kesselring Fund"[3] assets, which were received for

specific purposes, in that James improperly used $274,000 of such restricted funds for general operating and capital expenses; and (5) violation of Executive Law (" "Exec.L") § 172–b(1) by filing with the Attorney General's Charities Bureau the "Annual Filing for Charitable Organizations" from 2006 through 2010, which contained material misstatements that he did not receive any compensation or benefits from the Club, when in fact, he was paying substantially all of his living expenses with the Club's funds. [4]

*2 James now moves to dismiss the complaint in its entirety. James contends that he built the NAC from a 375 member, marginal institution into a 2,100 member, vibrant entity with $4 million in annual revenues, based on donations, bequests, apartment rentals, rental of galleries, new membership, and dining room operations that he spent the last 25 years securing. James has been recognized for his charitable work by several organizations, and has been honored by the Italian government and Dowling College.

James claims that he was never compensated for his work for the Club, and that all the expenses he incurred were legitimate business expenses related to the above activities for NAC. James's receipts and "day file" which recorded all of his daily activities were destroyed and discarded by new management. And, any items allegedly purchased at flea markets, thrift shops and auction houses were for his personal use and purchased with his own money. The Club's money was only used to purchase items that were for the use by the Club or for display at the Club.

And, James, John, and Leitner leased apartments in the Club's building pursuant written lease agreements under terms approved by the Board. As demonstrated by the November 29, 2006 meeting minutes, the below market rent charged to James and John was approved by the Board since they worked full time for the Club without compensation and were on the premises day and night to handle emergencies. And, as with other members who rented apartments at the Club's building, James paid rent in accordance with the applicable rent stabilization rules. The other apartments referred to by the Attorney General were used for storage of the Club's property, and not "usurped" for personal use, and thus, no rent was due on them. [5]

James claims that he should not have been sued by the Attorney General or in the James Action for not paying rent on the studios on the upper floors defendant, John and Leitner had to move into due to water leaks, mold and general disrepair. Further, documentation shows that defendant legitimately did not pay rent on his studio because the Club did not make the required repairs on defendant's downstairs apartment in order to repair the facade.

James denies his control over the board and accounting firm used by the NAC. The 21 member Board consisted of members who were appointed by a nominating committee chaired by an independent Board member. Also, the accounting firm, which audits many large non-profits, approved all of the financial affairs at the Club.

James contends that the first, second, and third causes of action for breach of fiduciary duty, accounting and restitution, and injunctive relief are duplicative of the claims against him in the James Action, and therefore, should be dismissed pursuant to CPLR 3211(a)(4) as there is "prior action pending." The Club has new leadership which investigated James and brought legal proceedings against him based on the allegations made in the instant complaint. And, the monetary damages sought herein, which the Attorney General states will be turned over to the Club, are duplicative of the monetary damages NAC seeks against James. The Attorney General has stepped into the shoes of the NAC, and thus, there is a substantial identity of parties. Further, the Attorney General lacks standing to seek damages on behalf of the NAC, which the NAC seeks on its own behalf (CPLR 3211(a)(3)). And, the alleged harm is confined to the economic interest of a private club, and not of the public at large. Thus, the first, second and third causes of action also fail to state a cause of action (CPLR 3211(a)(7)).

*3 James also contends that the fourth cause of action for breach of fiduciary duty for failure to properly administer the Kesselring Fund should be dismissed pursuant to CPLR 3211(a)(1) (defense is founded upon documentary evidence) and (a)(7) (failure to state a cause of action) in light of the "business judgment rule." The Club's minutes, a memorandum from a current Board member, Daniel Schiffman, and Riopelle's admission in his memorandum show that the Board authorized James to establish a restoration committee and decided to partially pay for the restoration of the facade of the Club's building by

borrowing money from the Kesselring Fund, and the monies were paid back. Carrie Brandon, chair of the Club's audit committee, was overseeing the restoration fund. There is no claim that James personally benefitted from this facade project. James cannot be held solely responsible for a collective board action. James acted in the best interest of the NAC and the City of New York's Landmark Commission to restore the building, and gained nothing personally from restoring the facade of the NAC.

James also seeks a stay of the fifth cause of action pursuant to CPLR 3211(a)(4) and 2201 pending the final determination of the James Action, arguing that if James is first found not to have engaged in any inappropriate conduct in the James Action, it would necessarily be determined that James did not receive any compensation during his tenure as NAC president, and the fifth cause of action would be moot.

In opposition, the Attorney General argues that, in its capacity as the State's regulator of not-for-profit corporations, it has statutory standing to bring each of the claims in this action. The Attorney General is authorized to ensure that a public charity, like the NAC, is made whole for the charitable assets that were taken from it; that its officer who used his fiduciary position to engage in self-dealing and filed false documents with the Charities Bureau is held accountable for his conduct; and to ensure that James is prevented from repeating his actions at this or any other charity. Further, there is neither a substantial identity of parties nor an identity in the relief sought in the two actions. Moreover, the complaint seeks broader and different relief than is sought by the NAC on its counterclaims in the James Action, in that the Attorney General seeks to enjoin James from repeating his actions at other charities. In addition, the Attorney General's third and fifth claims are not substantially similar to any claims in the James Action, as they seek relief pursuant to the EPTL and the Executive Law. And, with respect to the counterclaims in the James Action, the Attorney General submits an affirmation by counsel for the NAC, asserting that the NAC is willing to stay those counterclaims pending the resolution of this action.

And, the business judgment rule has no application to unauthorized actions, such as the decision to violate the terms of a restricted fund. Further, the unsigned emails and corporate minutes that James refers to in order to establish a defense to the fourth cause of action are not "documentary evidence" as that term is used in CPLR 3211, and, in any event, do not conclusively establish a defense to the Attorney General's claim.

***4** Further, the fifth cause of action is capable of resolution in this action. Whether the filings from 2006 to 2010 were false depends on whether James engaged in the misconduct alleged by the Attorney General. When that issue is adjudicated, the false filing issue can and will be adjudicated as well.

In reply, James contends that Kesselring Fund was repaid and thus the fourth cause of action should be dismissed. And, the business judgment rule bars this claim, as the minutes and the memorandum by Riopelle demonstrate that the loan was fully disclosed to and approved by the Board. Further, meeting minutes can support a motion under CPLR 3211(a)(1). And, the NAC's offer to "stay" the counterclaims in the James Action would prejudice James, by effectively giving the NAC two bites at the apple. If James prevails in this action, he may be deprived of the ability to assert the doctrines of *res judicata* and collateral estoppel in the James Action, as the NAC will argue that there was no identity of parties in both actions. The Court, if applying any stay, should stay this action, as significant discovery has taken place in the James Action, and should stay the third and fifth cause of action as premature.

Discussion

First, Second, Third, and Fifth Causes of Action
In matters concerning not-for-profit, private associations, like the NAC, Court intervention is anathema; State intervention and investigation is mandated.

Given "the significant public interest in the management and affairs of not-for-profit corporations," the "Attorney General has extensive supervisory and enforcement authority over not-for-profit corporations" (*People v. Grasso,* 54 AD3d 180, 191, 861 N.Y.S.2d 627 [1st Dept 2008] citing N–PCL 112, 907, 1008, 1214, 1216, 1303).

Accordingly, NPCL § 720, entitled "Actions on behalf of the corporation" expressly grants the Attorney General authority to bring suit against a director or officer of a not-for-profit corporation, such as the NAC for certain claims. It provides:

(a) An action may be brought against one or more directors or officers of a corporation to procure a judgment for the following relief:

(1) To compel the defendant to account for his official conduct in the following cases:

(A) The neglect of, or failure to perform, or other violation of his duties in the management and disposition of corporate assets committed to his charge.

(B) The acquisition by himself, transfer to others, loss or waste of corporate assets due to any neglect of, or failure to perform, or other violation of his duties.

(See also, *People v. Grasso, supra,* stating that until the non-profit corporation converted to a for-profit corporation, the Attorney General was authorized by NPCL § 720 to bring causes of action alleging improper conduct by a director of a not-for-profit corporation).

It is undisputed that the NAC is a non-profit organization which was granted tax-exempt status by the Internal Revenue Service. The complaint alleges that James, John and Leitner used the NAC's apartments as residences as well as "to hoard the enormous volume of items they acquired in their frequent shopping sprees around the City, many of which they purchased with the [NACs] debit card and [NAC] checks." Their use of these apartments in the NAC's building, without cost, was not authorized by the NAC's Board and deprived the NAC of at least $1.5 million in income. James allegedly used NAC funds to purchase a wide variety of personal items, took many meals in the NAC's dining room without paying, charged taxi and limousine services to the NAC, and charged the NAC for personal meals at restaurants. James also mismanaged a substantial project to restore the facade of the NAC's building, allowing the costs to skyrocket from the original estimate of $158,300 to over $709,000. To finance these excessive costs, James personally directed the use of money from the Kesselring Fund, which had been set up "to support and recognize the accomplishments of aspiring playwrights." The Fund was not allowed to be used for the NAC's general operating and capital expenses, such as the facade restoration project.

***5** Accepting the facts as alleged in the complaint as true, and according plaintiff the benefit of every possible favorable inference, and determining only whether the facts as alleged fit into any cognizable legal theory" (*Nonnon v. City of New York,* 9 NY3d 825 [2007]; *Leon v. Martinez,* 84 N.Y.2d 83, 87–88, 614 N.Y.S.2d 972 [1994]), the Court finds that such allegations are sufficient to support claims of breach of fiduciary duty and waste, and for injunctive relief for which the Attorney General has standing and authority to assert. Thus, dismissal of the first three causes of action for lack of standing and for failure to state a cause of action, is denied.

As to dismissal of these claims pursuant to CPLR 3211(a)(4), a motion to dismiss based on the ground that "there is another action pending between the same parties for the same cause of action ...,' shall be granted if it is established that the action for which dismissal is sought was initiated subsequent to another already pending action and that both actions share sufficient identity of parties and the causes of action asserted" (*Murphy v. 317–319 Second Realty LLC,* 95 AD3d 443, 445–446, 944 N.Y.S.2d 42 [1st Dept 2012] (emphasis added)). James need not establish a complete identity of the parties, as substantial identity of parties is all that is necessary to invoke CPLR 3211(a)(4) (*see AIG Financial Products Corp. v. Penncara Energy, LLC,* 83 AD3d 495, 922 N.Y.S.2d 288 [1st Dept 2011]).

Here, there is only one party in common, *i.e.,* James, in the James Action and in this action. The Attorney General herein is not a party in the James Action, and the remaining parties in the James Action, including, but not limited to the NAC and Diane Bernhard, are not parties in this action. Thus, there is no substantial identity of the parties and the Attorney General did not "step into the shoes" of the NAC.

The Court notes that the first and second causes of action for breach of fiduciary duty, and for an accounting and restitution, respectively, are based, in part, on allegations which were asserted in the James Action against him as well as allegations arising from James's use of personal taxis and limousines, and of the NAC dining room. However, the NAC has agreed to stay its counterclaims in order to permit this action to proceed.

Further, the unique relief sought by the Attorney General herein in the third and fifth causes of action cannot be adjudicated in the James Action, as they are brought under the EPTL and Executive Law which grant the Attorney General exclusive rights thereunder. The third and fifth causes of action also seek to preclude James from serving as an officer in *any* New York based

charitable organization, relief which cannot be obtained in, or rendered moot by, the James Action. Thus, it cannot be said that the causes of action in both proceedings are substantially identical. As James failed to establish a substantial identity of parties and substantial identity of causes of action, dismissal pursuant to CPLR 3211(a)(4) is also denied.

Fourth Cause of Action

***6** Pursuant to CPLR 3211(a)(1), a party may move for judgment dismissing one or more causes of action asserted against him on the ground that "a defense is founded upon documentary evidence." A motion to dismiss on the basis of a defense founded upon documentary evidence may be granted "only where the documentary evidence utterly refutes [the complaint's] factual allegations, conclusively establishing a defense as a matter of law" (*DKR Soundshore Oasis Holding Fund Ltd. v. Merrill Lynch Intern.*, 80 AD3d 448, 914 N.Y.S.2d 145 [1st Dept 2011] *citing Goshen v. Mutual Life Ins. Co. of NY*, 98 N.Y.2d 314, 326, 746 N.Y.S.2d 858 [2002]).

To be considered "documentary," evidence must be unambiguous and of undisputed authenticity (*Fontanetta v. Doe*, 73 AD3d 78, 898 N.Y.S.2d 569 [2d Dept 2010] *citing* Siegel, Practice Commentaries, McKinney's Cons.Laws of NY, Book 7B, CPLR C3211:10, at 21–22; *Philips South Beach, LLC v. ZC Specialty Ins. Co.*, 55 AD3d 493, 867 N.Y.S.2d 386 [1st Dept 2008] (documentary evidence "apparently aims at paper whose content is essentially undeniable and which assuming the verity of its contents and the validity of its execution will itself support the ground on which the motion is based")).

Here, the documents on which James relies to dismiss the claim concerning the use of the Kesselring Fund for the facade project fail to conclusively establish his defense to the fourth cause of action. James's affidavit attempting to explain the history behind the facade project and that his actions regarding this Fund were authorized by the Board and done in good faith cannot support dismissal since affidavits do not qualify as "documentary evidence" for purposes of this rule (*see Williamson, Picket, Gross v. Hirschfeld*, 92 A.D.2d 289, 290 [1st Dept 1983] [stating that affidavits do not qualify as "documentary evidence" for purposes of this rule]; *Realty Investors v. Bhaidaswala*, 254 A.D.2d 603, 679 N.Y.S.2d 179 [3d Dept 1988] [rejecting use of reply affidavit to support a motion to dismiss based on documentary evidence]; *Kearins v. Gruberg, McKay & Stone*, 2 Misc.3d 1001, 2004 WL 316521 [Supreme Court Bronx County 2004] [affidavits and depositions cannot be the basis for this motion]). Further, while the numerous minutes of the Board meetings in 2005, 2006, 2007, 2008, and 2009 *may*, under First Department caselaw, constitute documentary evidence for purposes of CPLR 3211(a)(1) (*see Buttitta v. Greenwich House Co-op. Apartments, Inc.*, 11 AD3d 250, 783 N.Y.S.2d 26 [1st Dept 2004]), the minutes submitted are insufficient concerning the manner in which the decision to use the Kesselring Fund for the facade project was made. The meeting minutes show that the facade project was discussed, as well as the need to finance this project. The meeting minutes also make mention, in very few instances, of the Kesselring Fund, and report that "The President pointed out that there was $855,772.00[6] in the Kesselring account." (Exhibit U) However, in only one instance, the minutes expressly reflect that "The Club had borrowed from the Kesselring Fund to complete the summer facade restoration which everyone agreed was a desirable capital improvement." The minutes do not mention who, and how it was agreed upon to borrow from the Fund; the minutes do not mention that a vote was ever taken; the minutes also do not discuss the scope or terms of the Kesselring Fund, and whether the Board agreed to borrow the monies from the Fund with knowledge of the terms of the Fund.

***7** Further, the "Summary of Internal Investigation" by Riopelle, which does not constitute documentary evidence, is insufficient, as he merely states that "it *appears* that the Board had some notice of the borrowing and approved it." (Page 9). (Emphasis added).

And, even if the memorandum from Daniel Schiffman constituted documentary evidence to support James's claim that the monies borrowed from this Fund for the facade project were paid back, there is no documentary evidence establishing, as a matter of law, that the use of the Fund in this manner was ever proper. Pursuant to CPLR 3211(a)(1), dismissal may be "granted only where the documentary evidence [tendered by defendant] utterly refutes plaintiff's factual allegations, conclusively establishing a defense as a matter of law" (*Gomez–Jimenez v. New York Law School*, 103 AD3d 13, 956 N.Y.S.2d 54 [1st Dept 2012] *citing Goshen v. Mutual Life Ins. Co. of NY*, 98 N.Y.2d 314, 326, 746 N.Y.S.2d 858, 774 N.E.2d 1190 [2002]), and the Attorney General alleges that James caused the restricted Funds to be applied in a

manner inconsistent with the Fund's purpose. Moreover, the Attorney General seeks a judgment directing that James "account for his conduct with respect to the Kesselring Fund" and the submissions do not establish his nonliability as to the use of the Funds, at this juncture.

Further, the minutes fail to establish, as a matter of law, that the use of the Kesselring Fund to finance the facade project was protected under the business judgment rule. Pursuant to this rule, "absent a showing of discrimination, self-dealing or misconduct by board members, corporate directors are presumed to be acting in good faith" and judicial inquiry into the board's actions will be prohibited (*Board of Managers of 25 Charles Street Condominium v. Seligson,* 85 AD3d 515, 925 N.Y.S.2d 450 [1st Dept 2011] *citing Jones v. Surrey Coop. Apts.,* 263 A.D.2d 33, 36, 700 N.Y.S.2d 118 [1999]). The complaint clearly alleges self-dealing and misconduct on the part of James in regard to the use of this Fund.

Therefore, these minutes do not establish James's defense as a matter of law to the claims of his misuse of the Fund to finance the facade project in order to support dismissal under CPLR 3211(a)(1).

Conclusion
Based on the foregoing, it is hereby

ORDERED that defendant's motion to dismiss the complaint pursuant to CPLR 3211 is denied; and it is further

ORDERED that defendant shall serve a copy of this order with notice of entry upon plaintiff within 20 days of entry; and it is further

ORDERED that based on the representation of counsel for the National Arts Club in the action entitled *James, et al. v. The National Arts Club, et al.,* Index No. 109945/2011, the counterclaims in said action are stayed; and it is further

ORDERED that defendant shall serve and file his answer within 20 days of entry of this order; and it is further

ORDERED that the parties appear for a preliminary conference on May 14, 2013, 2:15 p.m.

***8** This constitutes the decision and order of the Court.

Dated: April 3, 2013 ____

Hon. Carol Robinson Edmead, J.S.C.

Based on the foregoing, it is hereby

ORDERED that defendant's motion to dismiss the complaint pursuant to CPLR 3211 is denied; and it is further

ORDERED that defendant shall serve a copy of this order with notice of entry upon plaintiff within 20 days of entry; and it is further

ORDERED that based on the representation of counsel for the National Arts Club in the action entitled *James, et al. v. The National Arts Club, et al.,* Index No. 109945/2011, the counterclaims in said action are stayed; and it is further

ORDERED that defendant shall serve and file his answer within 20 days of entry of this order; and it is further

ORDERED that the parties appear for a preliminary conference on May 14, 2013, 2:15 p.m.

This constitutes the decision and order of the Court.

All Citations

39 Misc.3d 1206(A), 971 N.Y.S.2d 73 (Table), 2013 WL 1390877, 2013 N.Y. Slip Op. 50508(U)

Footnotes

1 Dianne Bernhard, the then Vice–President hired counsel (Roland Riopelle of Sercarz & Riopelle LLP) to investigate the Club's management during James's tenure as President. Counsel issued a memorandum dated June 15, 2011 of his "Summary of Internal Investigation," which served as a basis for the Statement of Charges served upon James, John and Leitner.

2 *See, O. Aldon James, Jr., John James and Steven U. Leitner v. The National Arts Club, the Board of Governors of the National Arts Club, Dianne Bernhard, as President of the National Arts Club, John Morisano, As First Vice President of the National Arts Club, and Tara Cortes, et al.* (Index No. 109945/2011).

3 This fund was established by the estate of Charlotte Kesselring.

4 The Attorney General seeks a judgment (1) directing James to account for all funds and other property obtained by him, his brother John, and Leitner; (2) requiring James to make restitution for all losses to the Club resulting from his waste, misappropriation and breaches of fiduciary duty; (3) permanently enjoining James from serving as an officer, director, or trustee of any charitable entity organized under New York law or entity that solicits charitable contributions in New York; (4) directing James to account and make restitution for his misconduct in connection with the Kesselring Fund; and (5) awarding the Attorney General costs, disbursements and fees.

5 James also points out that Bernhard (the current Club President) and Morisano (the Vice–President) also have large duplex apartments for which they pay rent that is less than comparable, unstabilized apartments. Bernhard was equally responsible for running the Club in the years leading up to the litigation. As Chairperson, she oversaw all aspects of the Club's finances and operation.

6 See also Exhibit V, December 29, 2009 minutes regarding the amount in the Kesselring account.

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TAB 5

2016 WL 8346428 (N.Y.Sup.), 2016 N.Y. Slip Op. 32674(U) (Trial Order)
Supreme Court of New York.
Nassau County

**1 The PEOPLE of the State of New York, by Eric T. Schneiderman, Attorney General for the State of New York, Petitioner,

v.

THE KERMIT GITENSTEIN FOUNDATION, INC., Respondent.

No. 604475/16.
November 3, 2016.

Decision/Order

Daniel L. Kurtz, Esq., Shveta Kakar, Esq., Pryor Cashman LLP, Office & P.O. Address, 7 Times Square, New York, New York 10036, for Steven R. Schlesinger Petitioner in All Accounting Proceedings and Intervenor Respondent in the Instant Proceeding.

Emily Stern, Esq., Assistant Attorney General, Charities Bureau, Office & P.O. Address, 120 Broadway, New York, New York 10271, Petitioner in the Instant Proceeding and Party-in-Interest in All Accounting Proceedings.

Richard T. Kerins, Esq., Mahon, Mahon, Kerins & O'Brien, P.C., Office & P.O. Address, 254 Nassau Boulevard, Garden City South, New York 11530, Counsel to the Public Administrator Party-in-Interest in the Estate Account Proceedings.

Joseph W. Ryan, Jr., Esq., Joseph W. Ryan, Jr., P.C., Office & P.O. Address, Melville Law Center, 225 Old Country Road, Melville, New York 11747, Court Examiner in the Receivership Accounting.

Howard Protter, Esq., Jacobowitz & Gubits, LLP, Office & P.O. Address, 158 Orange Avenue, P.O. Box 367, Walden, New York 12586, Successor Permanent Receiver.

Hon. Robert A. Onofry, Acting Supreme Court Justice.

*1 [This opinion is uncorrected and not selected for official publication.]

Introduction

By Administrative Order dated September 29, 2016, [1] the undersigned Justice was assigned to preside over this pending Not-for-Profit Corporations Law (N-PCL) dissolution proceeding commenced by the Office of the Attorney General of the State of New York (hereinafter sometimes referred to as the "Attorney General" or "OAG"), a proceeding that emanates from, and is a byproduct of, the lengthy and detailed Nassau Surrogate Court Decision and Order dated May 26, 2016 (Hon. Margaret C. Reilly, Nassau Surrogate), which Decision and Order, by its terms, chronicled the near 47 history of the Gitenstein family siblings, their collective dispositive schemes, the procedural aspects of their respective estates, and the resulting formation, funding, and management of the Kermit Gitenstein Foundation, Inc. (the "Foundation"). It is a case which, by the very nature of the allegations and issues presented, has engendered a considerable amount of public notoriety, notoriety not only for the parties, but the judiciary.

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The Decision and Order, by its terms, also ended the approximate 9 year tenure of Attorney Steven R. Schlesinger (hereinafter sometimes referred to as "Schlesinger") as Receiver of the Foundation, and as fiduciary for the Estates of Shirley Gitenstein, Aaron L. Gitenstein, and Kermit Gitenstein.

In relevant part, the Surrogate Court ordered Schlesinger's removal as: (1) Receiver of the Foundation; (2) Administrator c.t.a. of the Estate of Shirley Gitenstein; (3) Administrator c.t.a of the Estate of Aaron L. Gitenstein; and (4) Successor Trustee of the Testamentary Trust created under the Estate of Kermit Gitenstein.

Based upon the same, the court also appointed the Public Administrator for Nassau County (hereinafter sometimes referred to as the "Public Administrator") as Administrator c.t.a. of the Estate of Shirley Gitenstein, Successor Administrator c.t.a. of the Estate of Aaron L. Gitenstein, and Successor Trustee of the Kermit Gitenstein Testamentary Trust.

That removal was coupled with the court's determination that while it believed that the Foundation could no longer discharge its statutory function due to, *inter alia*, the absence of any governance structure, and that dissolution of the Foundation and the distribution of its remaining assets, pursuant to the *cy pres* doctrine [*See*, Estate Powers and Trust Law (EPTL) §8-1.1; *In re Trust Co. Bank*, 37 Misc.3d 1045, 976N.Y.S.2d 70 (2012), *affirmed*, 112 A.D.3d 1099 [3rd Dept. 2013]) was warranted, it nevertheless lacked the requisite jurisdiction to effectuate the same, relying instead on the Attorney General proceed with the formal dissolution of the Foundation in Supreme Court, pursuant to the applicable provisions of the Not-For-Profit Corporation Law (N-PCL), and to distribute the Foundation's remaining assets via the *cy pres* doctrine, to various qualified charitable entities.

The Attorney General has now commenced a proceeding to dissolve the Kermit Gitenstein Foundation, pursuant to its statutory authority under, *inter alia*, Not-For-Profit Corporation Law (N-PCL) §§112, 1102, 1107, 1202, and 1203, and its statutory charitable supervisory and enforcement powers, under Estate's Powers and Trust Law (EPTL) §8-1.1. As an incident thereto, it further seeks to marshal the Foundation assets, satisfy and discharge its obligations and liabilities, and distribute its remaining assets to qualified charitable entities, pursuant to the *cy pres* doctrine. To effectuate the same, the Attorney General further seeks the appointment of a Successor Permanent Receiver.

In response to the commencement of the dissolution proceeding, former Foundation Receiver, Attorney Steven R. Schlesinger, seeks permission, pursuant to CPLR §1012 and 1013, to intervene in the dissolution proceeding and further seeks, pursuant to CPLR §602, the removal of four accounting proceedings, currently pending in Nassau Surrogate's Court under File Nos. 357003/A, 346141V, 301202D, and 138481A, from the Nassau Surrogate's Court and the consolidation of those proceedings with the pending Supreme Court dissolution proceeding.

The Nassau Public Administrator supports the Attorney General's application for dissolution, and for the appointment of a successor Permanent Receiver. It opposes Schlesinger's request for intervention, removal and consolidation.

Intertwined in the motions *supra*, is the Letter Application of Court Appointed Court Examiner/Referee, Joseph W. Ryan, Jr., who not only supports the Attorney General's application, but who seeks an order approving his compensation for services rendered in preparing and filing three distinct reports for the court's guidance and information. It is an application presented to this court in the nature of a renewal application based on the deferral of the approval by Surrogate Reilly.

The Attorney General's petition and Attorney Schlesinger's motion to intervene are presented to the Court in the context of a Non-profit [I.R.C. 501(c)(3)] Foundation which is devoid of any governance structure [and has been so for the past nine years] and four unresolved accounting proceedings each of which are currently pending before the Nassau Surrogate Court and are the subject of four distinct appeals to the Appellate Division, Second Department. [2]

To commence the statutory time period for appeals as of right (CPLR 5513 [a]), you are advised to serve a copy of this Order, with Notice of Entry, upon all parties.

Motion Date: September 6, 2016

ONOFRY, A.J.S.C.

The following papers numbered 1-91 were read and considered on this Order to Show Cause and Petition of the New York State Office of the Attorney General pursuant, *inter alia*, Not for Profit Corporation Law §§ 112, 1102, 1107 and Estates Powers and Trusts Law § 8-1.1, for an Order: (1) dissolving the Kermit Gitenstein Foundation and distributing its assets via cy pres distribution to quality tax exemption charitable organizations engaged in activities similar or substantially similar to the Foundation's activities; (2) appointing a Receiver over the Foundation, pursuant to Not for Profit Corporation Law §§ 1102 and 1203; and (3) granting Petitioner such other and further relief as the Court finds necessary, appropriate and just; and on a motion by proposed intervenor Steven R. Schlesinger for an Order: (1) granting Steven R. Schlesinger leave to intervene in the pending dissolution proceeding pursuant to CPLR §§1012 and 1013: (2) removing the four (4) accounting proceedings currently pending before the Nassau County Surrogate's Court under Surrogate File Nos. 3 57003/A, 346141/V, 301202/D and 138481/A and consolidating said accounting proceedings with the instant dissolution proceeding, pursuant to CPLR § 602; and (3) amending the caption in the instant proceeding to reflect that it has been consolidated with the aforementioned accounting proceeding; and (4) granting such other and further relief as the Court deems just and proper; and upon the application of court appointed referee/examiner Joseph W. Ryan, Esq., for an Order granting approval of his request for compensation and attorney's fees for his duties as such.

***3** Order to Show Cause and Verified Petition of New York State Office of the Attorney General - Exhibit A	1-3
Application by Court Examiner/Referee, Joseph W. Ryan, Esq., For Court Approval of Compensation - Exhibits A-C	4-7
Notice of Motion to Intervene, Remove & Consolidate Affidavit - Schlesinger - Memorandum of Law - Exhibits 1-54	8-64
Affirmation of David L. Kurtz - Exhibits A-D	65-69
Memo of Law of Attorney General	70
Reply in Opposition - Nassau County Public Administrator	71
Reply Affidavit - Steven R. Schlesinger, Esq. - Exhibits 1-15 Reply Memorandum of Law	72-88
Reply Memorandum of Law to Public Administrator Response - Schlesinger	89
Sur-Reply in Opposition to Motion to Intervene - Public Administrator	90
Pryor Cashman LLP letter dated 2 September 2016	91

****2** Upon the foregoing papers, it is

ORDERED, that the branch of the motion of Proposed Intervenor Steven R. Schlesinger Esq., which seeks permission and authority to intervene pursuant to CPLR § 1013, is granted and the Intervener's proposed answer, which is appended to his moving papers, is deemed served; and it is further

ORDERED, that the branch of the motion which seeks permission to intervene as a matter of right, pursuant to CPLR § 1012, is denied has having been rendered moot by the foregoing determination; and it is further

ORDERED, that the branch of the motion which seeks removal and consolidation of the four (4) accounting proceedings under Surrogate File Nos. 357003/A, 346141/V, 301202/D and 13 8481/A with the pending dissolution proceeding [Nassau Supreme Court Index No. 604475-2016] pursuant to CPLR §602, is granted; and it is further

ORDERED, that in conformity therewith, the caption of the instant proceeding be, and the same shall be, amended to reflect such removal and consolidation; and it is further

ORDERED, that the branch of the petition, which seeks an Order dissolving the Foundation and a direction that its assets be distributed pursuant to the *cy pres* doctrine to qualified tax exempt charitable organizations engaged in similar or substantially similar activities to the Foundation, is granted; and it is further

**3 ORDERED, that in conformity with the foregoing, the Kermit Gitenstein Foundation, Inc. (the "Foundation") be, and the same is hereby, dissolved, the Certificate of Incorporation of the Foundation annulled, and the corporate existence of the Foundation is terminated; and it is further

ORDERED, that the branch of the Petition which seeks the appointment of a successor receiver to effectuate the dissolution of the Foundation, to marshal its assets, pay and discharge its liabilities and distribute its remaining assets as set forth herein, is granted; and it is further

ORDERED, that Howard Protter, Esq., Jacobowitz & Gubits, P.O. 367, Walden, New York, (845)-778-2121, Fiduciary No. 436362, be, and is hereby, appointed successor receiver of the assets and property of the Foundation, with the usual and customary powers and duties according to the laws of the State of New York including, but not limited to, New York Not for Profit Corporation Law (N-PCL)§ 1206.

Factual Background/Procedural History

*4 As a threshold matter, the Court takes judicial notice of all prior proceedings and filings under Nassau Surrogate File Nos. 357003/A [Accounting Proceeding in the matter of Kermit Gitenstein Foundation, Inc. Steven R. Schlesinger, as Receiver of the Foundation], 346141/V [Accounting by the Kermit Gitenstein Foundation, Inc. c/o Steven R. Schlesinger, Receiver, as the Administrator, C.T.A. of the Estate of Shirley Gitenstein], 301202/D [Accounting by the Kermit Gitenstein Foundation, Inc. c/o Steven R. Schlesinger, Receiver, as Administrator C.T.A., of the Estate of Aaron L. Gitenstein] and 138481/A [Accounting by the Kermit Gitenstein Foundation, Inc., **7 c/o Steven R. Schlesinger, Receiver, as Successor Trustee of the Trust created under the Last Will and Testament of Kermit Gitenstein.

Surrogate Margaret C. Riley, in her Decision and Order of May 26, 2016, provided a detailed analysis and chronology of the various Gitenstein estates as well as the origin and current status of the Kermit Gitenstein Foundation, Inc., a chronology which provides the procedural framework within which this proceeding, and the pending motions, have been presented. While a verbatim recitation of the factual background is not required, a summary of certain aspects of the Decision is nevertheless warranted based upon their relevance to the issues presented.

Initially, it is noted that the funding and governance of the Foundation is a byproduct of the common dispositive plans of Kermit Gitenstein, Ruth Gitenstein, Annette Gitenstein, Aaron L. Gitenstein and Shirley Gitenstein (the "Gitenstein siblings").

The dispositive schemes effectuated by the Gitenstein Siblings, subject to minor variations, were consistent in both their content and their timing. In relevant part, each directed legacies to his, her or their siblings or, alternatively, to the Kermit Gitenstein Foundation, by a gift over through renunciation/disclaimer, or alternate disposition in event of a siblings' prior death. Indeed, with the exception of Kermit Gitenstein's Will, each of the Wills was executed within a matter of

weeks or months of the other. Ruth Gitenstein's Will was executed on March 11, 1989, Annette Gitenstein's Will was executed on March 13, 1989, Aaron L. Gitenstein's Will was executed on March 11, 1989, and Shirley Gitenstein's Will was executed on October 7, 1989.

Kermit Gitenstein died a resident of Nassau County on January 4, 1969, leaving a Last Will and Testament dated March 28, 1968, that was duly admitted to probate by the Nassau County Surrogate's Court on March 3, 1969.

**8 Pursuant to paragraph SIXTH of his Will, Kermit Gitenstein provided for a pre-residuary $200,000.00 cash legacy to be given to a charitable organization yet to be established by his executor. To that end, Kermit's executor [his brother Aaron L. Gitenstein] was directed to, and did in fact, establish a charitable Foundation in accordance with Internal Revenue Code § 501(c)(3).

The Will also provided for the creation of four separate and distinct Testamentary Trusts for the benefit of his four siblings, Annette, Ruth, Shirley, and Aaron, and Letters of Trusteeship thereupon issued to his brother Aaron L. Gitenstein for the purpose of administering the same.

Thereafter, and on April 17, 1969, the Kermit Gitenstein Foundation, Inc. was established under and pursuant to the New York Membership Corporation Law.

The stated corporate purposes, for which the Foundation was established, was set forth in paragraph SECOND of the Certificate and provided, in relevant part, for the following:
(a) to receive interests in realty, securities, cash and other personal property from the estate of Kermit Gitenstein, from members of his family and from other persons, associations and corporations, in the discretion of its directors.

*5 (b) to hold, manage, invest and reinvest the corporate assets and the income derived therefrom and to use, donate and distribute the same pursuant to the terms and conditions of this Certificate, and in accordance by the bylaws and rules to be adopted.

(c) to make gifts of principal and income to corporations when they are organized and operating exclusively for religious, charitable, scientific, literary or educational purposes or for the prevention of cruelty to children.

The Certificate of Incorporation further provided that:

> (f) In the event of liquidation, dissolution, or winding up of the corporate affairs, whether voluntary or involuntary or by operation of law, the corporate assets shall be distributed to one or more of the charitable organizations set forth in paragraph SECOND (c) above.

**9 Paragraph FIFTH of the Certificate of Incorporation provided that there "shall not be less than three nor more than five" directors. The original directors of the Foundation consisted of the Gitenstein siblings: Aaron L. Gitenstein; Shirley Gitenstein; Ruth Gitenstein; Annette Gitenstein; and Max J. Weintraub.

It is unclear from the record when Max J. Weintraub ceased being a director in the Foundation. The Foundation nevertheless continued to be administered, and its governance supervised, by the Gitenstein siblings until 2007 when Shirley Gitenstein, the last of the Gitenstein siblings, died.

On September 18, 1991, Ruth Gitenstein died leaving a Last Will and Testament dated March 11, 1989, which was duly admitted to probate by the Nassau Surrogate's Court on December 3, 1991.

Thereafter, and on March 3, 1996, Annette Gitenstein died leaving a Last Will and Testament, dated March 13, 1989, that was duly admitted to probate on April 1, 1996.

Thereafter, and on April 18, 1997, Aaron L. Gitenstein died leaving a Last Will and Testament, dated March 11, 1989, that was duly admitted to probate by the Nassau Surrogate's Court on September 4, 1997. Aaron Gitenstein's reported estate totaled $1,938,545.00 of which $1,244,633.00 passed to the Kermit Gitenstein Foundation, Inc.

Thereafter, and on March 14, 2007, Shirley Gitenstein [the last of the Gitenstein siblings] died a resident of the County of Nassau leaving a Last Will and Testament dated October 7, 1988. Pursuant to paragraph SECOND thereof, and consistent with the common Gitenstein dispositive plan, Shirley left her entire estate to her sisters. Based upon their predecease, and pursuant to **10 paragraph FOURTH, her entire residuary estate passed to the Kermit Gitenstein Foundation. Notably, however, the Will did provide for, or nominate, an executor.

Based upon the same, and on April 5, 2007, Letters of Temporary Administration were issued to the Public Administrator of Nassau County (the "Public Administrator"). Shirley Gitenstein's estate had an initial reported value of $9,953,902.56.

Despite the successive deaths of the Gitenstein siblings, none were replaced as directors of the Foundation. Thus, upon Shirley Gitenstein's death, the Foundation had no members, no governing Board of Directors, or any method of governance.

Based upon the same, and on November 1, 2007, the Attorney General, as New York statutory representative for charitable beneficiaries under EPTL § 8-1.1, and the Public Administrator of Nassau County filed a "joint petition" with the Nassau Surrogate's Court, a petition which sought an Order appointing a "Permanent Receiver" for the Foundation. The petition, by its terms, expressly contemplated that the receivership would be of limited duration. In relevant part it provided for the following:
*6 "after the Foundation receives final distribution from the Estate of Shirley Gitenstein, pursuant to [her] Will, the Attorney General intends to seek judicial dissolution of the Foundation."

On November 1, 2007 Steven R. Schlesinger was appointed Permanent Receiver of the Kermit Gitenstein Foundation.

Thereafter, and on November 25, 2008, Temporary Letters of Administration for the Estate of Shirley Gitenstein were duly issued to the Kermit Gitenstein Foundation, Steven R. Schlesinger Receiver, which Temporary Letters remained in full force and effect until February 9, 2011, when they were revoked, upon the issuance of a decree admitting Shirley Gitenstein's Last Will and **11 Testament to probate. By and under the same, the Kermit Gitenstein Foundation, Steven R. Schlesinger was duly appointed Administrator c.t.a. of the Shirley Gitenstein.

Thereafter, and on August 2, 2011, the Kermit Gitenstein Foundation, Steven R. Schlesinger Receiver, was appointed Successor Administrator c.t.a. of the Estate of Aaron L. Gitenstein. Schlesinger was also appointed Successor Trustee [in Aaron's place and stead] for the Kermit Gitenstein Testamentary Trust.

It was not until October of 2015, based upon published reports in Newsday, that any significant activity surfaced with regard to any of the Gitenstein Estates or the Foundation.

By Order dated October 9, 2015 issued by the Nassau Surrogate, the Foundation, through its Receiver, was directed to, and did, file Interim Accountings for not only the Foundation but the three Gitenstein Estates.

On December 7, 2015, a Petition for the Judicial Settlement of the Interim Account of the Receiver of the Foundation, for the period January 1, 2009 to October 31, 2015, was filed by Schlesinger as Receiver. The Accounting has not been judicially settled and is currently pending.

On December 7, 2015, the Foundation, through its Receiver, filed an Interim Accounting for the Estate of Shirley Gitenstein, as Administrator c.t.a., for the period November 28, 2008 to October 31, 2015. The Accounting has not been judicially settled and is currently pending.

On April 21, 2016 an Interim Accounting for the Estate of Aaron L. Gitenstein was filed by the Foundation, Steven R. Schlesinger Receiver, as Successor Administrator c.t.a., for the period August 11, 2011 to April 1, 2016. The Accounting has not been judicially settled and is currently pending.

On April 22, 2016, an Accounting by Steven R. Schlesinger, Receiver of the Kermit **12 Gitenstein Foundation, Inc., as Successor Trustee of the Kermit Gitenstein Testamentary Trust was filed. The Accounting has not been judicially settled and is currently pending.

In the intervening period, and by Decision and Order, dated December 10, 2015 [Amended December 18, 2015], based upon, *inter alia*, "an article in the public media concerning Mr. Schlesinger's performance as Receiver", the Court suspended Schlesinger's authority to disperse funds from the Foundation and appointed attorney Joseph W. Ryan as Court Examiner/Referee to "Hear and Report". Pursuant to the same, Court Examiner Ryan thereafter filed three Reports: One on January 11, 2016; one on February 10, 2016; and one on March 15, 2016.

*7 Thereafter, and by Decision and Order dated May 26, 2016, as noted *supra*, Surrogate Margaret C. Reilly, based upon a review of "numerous documents filed in the Estates of the Gitenstein family and the Kermit Gitenstein Foundation": (1) removed Steven R. Schlesinger as Receiver of the Foundation; (2) removed Receiver Schlesinger as Administrator c.t.a of the Estate of Shirley Gitenstein; (3) removed Receiver Schlesinger as Successor Administrator c.t.a of the Estate of Aaron Gitenstein; and (4) removed Receiver Schlesinger as Successor Trustee of the Kermit Gitenstein Testamentary Trust.

Consistent therewith, Surrogate Reilly appointed the Public Administrator of Nassau County, Successor Administrator of the Estate of Shirley Gitenstein, Successor Administrator c.t.a. of the Estate of Aaron L. Gitenstein, and Successor Trustee of the Kermit Gitenstein Testamentary Trust.

In effectuating the foregoing relief, Surrogate Reilly concluded, *inter alia*, that Schlesinger had exceeded his authority as Receiver and had disbursed 8.1 million dollars in distributions to purported charitable beneficiaries, without court approval.

In addition, she concluded that by reason of the death of the Gitenstein family members, and **13 the resulting absence of any directors or governance structure, the Foundation was no longer able to carry out its stated purpose and should therefor be dissolved, dissolution that was not only contemplated by the stated intent in the Certification of Incorporation itself, but consistent with the thrust of the "joint petition" filed by the Attorney General and the Public Administrator in 2007.

Furthermore, she held that although she lacked the jurisdictional basis to effectuate the dissolution, the Attorney General was nevertheless vested with the statutory power to petition for the dissolution and distribution of the remaining assets of the Foundation to various charitable beneficiaries, pursuant to the *cy pres* doctrine, and encouraged the Attorney General to proceed accordingly.

The Dissolution Petition and The Motion to Intervene

Based upon the foregoing, and by Verified Petition dated June 15, 2016, the Attorney General seeks a judgment, pursuant to N-PCL §§1101,112(a)(7) and 1102(a)(2)(e) and its statutory powers of charitable oversight under EPTL §8-1.1, to dissolve the Foundation and to distribute its remaining net assets to otherwise qualified charitable beneficiaries, pursuant to the *cy pres* doctrine.

For the purpose of effectuating the same, and pursuant to N-PCL §1202, the Attorney General also seeks the appointment of a successor Permanent Receiver.

The Public Administrator and the Court Examiner/Referee join in and support the petition and the relief requested by the Attorney General.

In response to the petition, former Receiver and Estate Fiduciary Attorney Schlesinger moves to intervene in the pending proceeding, pursuant to CPLR §§1012 and 1013, and further seeks, pursuant to CPLR §602, the removal and consolidation of the four Accounting proceedings, currently pending in the Nassau Surrogate's Court, with the current dissolution proceeding.

**14 In so moving, he asserts that intervention, removal and consolidation are warranted under CPLR §§1012, 1013, and 602 based upon: (1) the existence of common questions of law and fact which justify both intervention and consolidation; (2) that judicial economy will be promoted thereby; (3) that the Nassau Surrogate lacks jurisdiction over the dissolution proceeding; and (4) that retention of the Accounting proceedings in the Nassau Surrogate's Court is improper due to the demonstrated bias of the Surrogate toward Schlesinger.

*8 As to the first basis, Schlesinger argues that his accountings as both Receiver and as fiduciary for the Gitenstein Estates are intertwined with, and "inextricably linked" to, the dissolution process itself, since the dissolution proceeding, by its very nature, contemplates the marshaling and collection of the assets and the payment of the Foundation's liabilities. Moreover, he asserts, the appointment of a successor Permanent Receiver will trigger the necessity for the filing of a final accounting on his part.

On the issue of jurisdiction, he points to Surrogate Reilly's own determination that she lacks requisite subject matter jurisdiction over the governance and dissolution of the Foundation.

As evidence of bias, Schlesinger points to the Surrogate's alleged stated goal of "ending the era of the gentlemen's court of congenial insiders" which is directed at him [22 NYCRR 100.3(E)(1)], his *sua sponte* removal by the Surrogate, without a hearing, and her purported *ex parte* discussions with the Public Administrator and the Attorney General [22 NYCRR 100.3(B)(6)].

These factors, he asserts, when considered in light of the pending appeals, removes any semblance of the Accountings being conducted and adjudicated before an impartial tribunal.

The Attorney General and the Public Administrator both oppose Schlesingers motion to intervene on virtually identical grounds.

**15 First, the Attorney General asserts that Schlesinger's remedies for his disagreement with Surrogate Reilly's Decision are reargument and appeal, not intervention in this proceeding.

Second, they assert, Schlesinger, by reason of his removal as Receiver and Administrator c.t.a., of the Gitenstein Estates, lacks the requisite standing to even make the motion.

Third, they assert, intervention is neither warranted as a matter of right, under CPLR § 1012, nor on a discretionary basis, under CPLR §1013.

As to the former, they assert, Schlesinger has satisfied neither of the two required prongs: (1) that the representation of his interest is or may be inadequate; or (2) that he will or may be bound by any judgment or determination in the proceeding. In any event, they assert, Schlesinger's interest will be adequately protected by his status as a "creditor" or "claimant".

As to the latter, they assert, there are no common questions of law or fact, which is a prerequisite for permissive intervention. Furthermore, permissive intervention, under CPLR § 1013, requires consideration of whether the intervention will unduly delay resolution of the pending action and/or proceeding and whether it will cause substantial prejudice to the rights of any party. In this instance, they assert, it will result in both.

Indeed, the Attorney General argues that, the issues raised by Schlesinger have nothing to do with "the discrete and undisputed questions of fact and law that are before the Court, i.e. the absence of a governance structure for the Foundation which leaves the Foundation unable to fulfill its purpose and serves as the legal basis for dissolution".

Fourth, they assert, Schlesinger's attempt for removal and consolidation is simply "blatant forum shopping". At best, they assert, the expeditious resolution of the Dissolution and Accounting proceedings require loose coordination only between the two courts, not consolidation and removal.

**16 Lastly, they argue, the institutional depth of knowledge of the Surrogate, in presiding over Accounting proceedings, will only enhance the efficiency of the dissolution proceeding.

In reply, Schlesinger argues that the underlying basis for intervention, consolidation, and removal, as originally advanced, is only enhanced by the arguments and "fatal concessions" proffered by the Attorney General and the Public Administrator, i.e. they concede that the accountings will be an integral part of the dissolution process and that the jurisdiction of the Surrogate over certain aspects is problematic. The mere suggestion that, and reliance upon, the Surrogate being appointed as an Acting Supreme Court Justice, is an implicit, if not explicit, acknowledgment that jurisdiction over the proceeding is a problem.

*9 Thus, it is on these facts and these arguments that the Attorney General and Public Administrator seek a judgment of dissolution, the appointment of a Permanent Receiver, and the denial of Schlesinger's motion for intervention, removal and consolidation, and on which Attorney Steven R. Schlesinger seeks leave to intervene, and that the Accounting proceedings be removed from Surrogate's Court and consolidated with the pending Dissolution proceeding.

Discussion/Legal Analysis

At the outset, the Court is compelled to observe that in rendering its determinations, the Court, by necessity, has been compelled to rule on and analyze the prior proceedings that have preceded the current motions and have led up to, and shaped, the present factual context in which these issues have been presented.

The issues presented for determination include the extent to which, if at all, Attorney Schlesinger possesses the requisite standing to even move to intervene, based upon his prior removal as Receiver and as Estate fiduciary, and if so, the extent to which, if at all, he is entitled to intervene **17 in the pending dissolution proceeding, either as a matter of right or permissively, whether removal and consolidation are warranted, whether the judgment of dissolution sought should be summarily granted, whether a Permanent Receiver should be appointed, and the scope of review to be applied in resolving the issues presented, issues that will be addressed by the Court, *in seriatim.*

The Issues of Standing. Intervention and Joinder

The concept of "standing", in its purest sense, is a threshold issue that requires an inquiry into whether a litigant has a sufficient interest in the lawsuit such that the law will recognize that interest as a sufficient predicate for the determining the issue at the litigant's request. In order to have standing, the party must demonstrate an injury, or the potential for injury, which falls within the relevant zone of interest sought to be protected by the law. *Bank of New York v. Silverberg*, 86 A.D.3d 274, 926 N.Y.S.2d 532 [2nd Dept. 2011]; *Carper v. Nussbaum*, 36 A.D.3d 176, 825 N.Y.S.2d 55 [2nd Dept. 2006]; *Bernfeld v. Kurilenko*, 91 A.D.3d 893, 937 N.Y.S.2d 314 [2nd Dept. 2012]; *Brown-Jodin v. Pirrotti*, 138 A.D.3d 661, 29 N.Y.S.3d 426 [2nd Dept. 2016], The rules governing the concept of standing assist the courts in differentiating a tangible injury from the abstract or speculative. In short, the litigant must demonstrate that he is, or may be, genuinely aggrieved. *Saratoga County Chamber of Commerce, Inc. v. Pataki*, 100 N.Y.2d 901, 798 N.E.2d 1047 (2003); *Sharrow v. Sheridan*, 91 A.D.3d 940, 937 N.Y.S.2d 320 [2nd Dept. 2012]; *Ramm v. Allen*, 118 A.D.3d 708, 987 N.Y.S.2d 99 [2nd Dept. 2014],

Here, the Court determines, as a threshold issue, that in view of Schlesinger's nexus to the case and the issues presented, his removal as Receiver of the Foundation, or as Estate fiduciary, does not, in and of itself, divest him of the requisite standing to bring the instant motion to intervene.

That does not, however, resolve the issue of whether his intervention in the pending **18 dissolution proceeding is warranted, either as a matter of right, under CPLR §1012, or on a discretionary basis, under CPLR §1013.

Pursuant to CPLR §1012(a), intervention, as a matter of right, is permitted in a pending action when: (1) a statute of the state confers an absolute right to intervene; or (2) when the representation of the person's interest by the parties is or may be inadequate and the person is or may be bound by the judgment; or (3) the action involves the disposition or distribution of, or the title or a claim for damages for injury to, property and the person may be affected adversely by the judgment.

*10 In order for a movant to be granted the right to intervene, as matter of right under CPLR § 1012(a)(2), the movant must satisfy two conditions: (1) that the person "is or may be bound by the judgment"; and (2) representation of the person's interest "is or may be inadequate".

A demonstration by the movant that the "practical effect" of the judgment may prejudice the proposed intervener's position is not enough; a more stringent standard is applied. The prejudice suffered by the intervenor, as contemplated by the language of CPLR § 1012(a)(2), is determined by the actual *res judicata* effect of the judgment against the intervenor, not by its practical effect. *See, Vantage Petroleum v. Board of Assessment Review of the Town of Babylon*, 61 N.Y.2d 695, 460 N.E.2d 1088, 472 N.Y.S.2d 603 (1984); *Subdivisions, Inc. v. Town of Sullivan*, 75 A.D.3d 978, 905 N.Y.S.2d 367 [3rd Dept. 2010]; *Yuppie Puppy Pet Products, Inc. v. Street Smart Realty, LLC*, 77 A.D.3d 197, 90 6N.Y.S.2d 23 [1st Dept. 2010].

Furthermore, even the prospect of the *res judicata* effect of the judgment may not be enough where there is a finding that the person's interests have been, or will be, adequately represented, i.e. where there is a finding that "privity" exists between the intervenor and a party to the action or where **19 it is determined that that such party has more than a passive interest in the litigation. *See, e.g., Green v. SantaFeIndustries, Inc.*, 70 N.Y.2d2 44, 519 N.Y.S.2d 793, 514 N.E.2d 105 (1987); *Gramatan Home Investors Corp. v. Lopez*, 46 N.Y.2d 481, 414 N.Y.S.2d 308, 386 N.E.2d 1328 (1979); *St. Joseph's Hospital Health Center v. Department of Health*, 224 A.D.2d 1008, 637 N.Y.S.2d 821 [4th Dept. 1996].

In contrast to the stringent requirements of CPLR § 1012, CPLR § 1013 allows a court, in its discretion, to permit a person to intervene in a pending action when the person's claim or defense and the main action have common questions of law or fact. In exercising that discretion, the court must consider whether the intervention will unduly delay the determination of the action or prejudice the substantial rights of any party. *American Home Mortgage, Inc. v. Sharrocks*, 92 A.D.3d 620, 938 N.Y.S.2d 202 [2nd Dept. 2012], *citing Wells Fargo Bank, N.A. v. McClean*, 70 A.D.3d 676, at 677, 894 N.Y.S.2d 487 [2nd Dept. 2010], In addition, the Court must consider whether the proposed intervenor has demonstrated a "real and substantial interest in the outcome of the [case]". *American Home Mortgage, Inc. v. Sharrocks, supra; Wells Fargo Bank, N.A. v. McClean, supra; Berkowski v. Board of Trustees of Incorporated Village of Southampton*, 67 A.D.3d 840, 843-844, 889 N.Y.S.2d 623 [2nd Dept. 2009]; *Matter of Bernstein v. Feiner*, 43 A.D.3d 1161, 1162, 842 N.Y.S.2d 556 [2nd Dept. 2007].

Notably, while CPLR sections 1012 and 1013 clearly distinguish between the ability to intervene as a matter of right and on a discretionary basis, the Second Department has minimized that distinction. "Whether intervention is sought under CPLR 1012(a) or as a matter of discretion under CPLR 1013, is of little practical significance since a timely motion for leave to intervene should be granted, in either event, where the intervenor has a real and substantial interest in the ****20** outcome of the proceeding". Wells Fargo Bank, N.A. v. McClean supra, at 676-677; *Berkowski v. Board of Trustees of Incorporated Village of Southampton, supra at 843; Sieger v. Sieger*, 297 A.D.2d 33, 35-36, 747 N.Y.S.2d 102 [2nd Dept. 2002].

***11** Here, the proposed intervenor Attorney Steven R. Schlesinger has demonstrated a "real and substantial interest in the outcome of the proceeding". The discharge of his duties and his actions and/or omissions as both Receiver of the Foundation and as fiduciary for the Gitenstein Estates, lie at the very heart of, and are intertwined with, the dissolution proceeding itself. In fact, it is hard to imagine a situation where a litigant has a more direct stake in the outcome of the proceedings than Schlesinger does in this instance. He is the target, and his actions and/or omissions as Receiver and fiduciary are the direct focus, of each of the Accounting Proceedings that are pending.

In this regard, the issues presented by the dissolution proceeding are considerably broader than the "discrete" issues, characterized by the Attorney General, i.e. the absence of a governance a structure and the resulting inability of the Foundation to fulfill its corporate purpose.

While the dissolution process requires a number of procedural steps and filing requirements, for the purposes of this motion, the proposed dissolution can be broken down into three essential parts: (1) a judgment that dissolution is required; (2) the marshaling of the assets and liabilities of the Foundation; and (3) the distribution of the remaining assets to eligible charitable beneficiaries under *cypres.*

The decision to grant dissolution is but one step in the process. On this record, however, it is the one with the most clarity. *See discussion Infra.* The Attorney General is correct in asserting that Schlesinger has nothing to do with, and is not an integral part of, that threshold determination. However, Schlesinger is "inextricably linked" to the Accounting proceedings themselves which, in ****21** turn, drive the second phase of the dissolution proceeding, i.e. the marshaling of the assets.

The Court's findings pertaining to the same will in turn drive the determination of other critical issues which relate to the marshaling of the Foundation's assets, the determination of its liabilities, and the necessity for the joinder of additional indispensable parties (*See discussion, Infra)* all of which are an integral part of any dissolution proceeding.

Those considerations are particularly relevant in light of Surrogate Reilly's determination that charitable distributions totaling 8.1 million dollars were made without Court approval. The magnitude of that issue alone is sufficient to justify the necessity for requiring limited issue submissions and/or a limited issue hearing, or both, concerning the extent to

which, if at all, those distributions may remain intact or whether the Successor Permanent Receiver will be vested with the responsibility of recouping those distributions. Suffice to say, Attorney Schlesinger's conduct will play an integral part in that determination.

Furthermore, permitting such intervention will neither delay nor impede the Court's ability to proceed with the dissolution in a timely, methodical, and expeditious fashion. On the contrary, it will expedite the resolution of the proceeding and the ultimate distribution of its remaining assets to the charitable beneficiaries ultimately determined by the application of the *cypres* doctrine.

Lastly, the Court can discern no demonstrable prejudice to a substantial right of any party by permitting Attorney Schlesinger to intervene. None has been alleged by the remaining parties nor is any apparent from the record when viewed as a whole, and that includes any potential prejudice to the ultimate charitable beneficiaries who have yet to be determined.

For essentially the same reasons, as noted *supra*, Schlesinger's joinder as a necessary and indispensable party would also be warranted.

***12 **22** "A necessary party is one that must be brought into the action when joinder is necessary to accord complete relief between the parties or when the interest of the person might be inequitably affected by a judgment in the action". CPLR §1001(a); *Saratoga County Chamber of Commerce v. Pataki*, 100N.Y.2d 801, 819, 798 N.E.2d 1047, 766 N.Y.S.2d 654 (2003). The guiding principle in determining whether an absent party is "indispensable" is whether the party has such an interest in the subject matter of the litigation that their interests must be passed on and adjudicated if the controversy is to be settled and brought to closure. *See, e.g., Henshel v. Held*, 13 A.D.2d 771, 216, N.Y.S.2d 41 [1st Dept. 1961]; *New Delhi Television Limited v. Nielsen Holdings, N.V.*, 111 A.D.3d 437, 975 N.Y.S.2d 7 [1st Dept. 2013] [determined joinder was required where the unnamed party's conduct was at issue in virtually every cause of action asserted]. Moreover, the mere "possibility that ajudgment rendered without [the omitted party] could have an *adverse practical effect* [on that party] is enough to indicate joinder". *Hitchcock v. Boyack*, 256 A.D.2d 842, 844, 681 N.Y.S.2d 659 [3rd Dept. 1998] (Emphasis supplied); *New York County Lawyer's Association v. State of New York*, 192 Misc.2d 424, 745 N.Y.S.2d 376 (2002).

The underlying basis for the compulsory joinder rules is designed to serve the three fold purpose of: (1) preventing duplicative litigation; (2) eliminating the possibility of inconsistent judicial determinations; and (3) protecting the the rights of persons who may be adversely affected by the outcome of the litigation, the primary consideration being the latter, i.e. the possibility of prejudice that may accrue to an absentee party. *Saratoga County Chamber of Commerce v. Pataki, supra; Buechel v. Bain*, 275 A.D.2d 65, 713 N.Y.S.2d 332 [1st Dept. 2000]; *Fasoldt v. Bugbee*, 65 A.D.3d 806, 885 N.Y.S.2d 134 [3rd Dept.2009].

Furthermore, while joinder of an indispensable party is a discretionary determination that must ****23** be made by the trial court, it is an issue that is deemed of such magnitude that it may be brought up at any stage of a proceeding. *See, City of New York v. Long Island Airports Limousine Service Corp.*, 48 N.Y.2d 496, 399 N.E.2d 538, 423 N.Y.S.2d 651(1979); *Censi v. Cove Landings, Inc.*, 65 A.D.3d 1066, 885 N.Y.S.2d 359 [2nd Dept. 2009].

Therefore, and based upon the foregoing, the branch of Attorney Schlesinger's motion, which seeks permission to intervene in the pending dissolution proceeding pursuant to CPLR §1013, is granted and the answer annexed to his submissions is deemed served.

Having concluded that Schlesinger's intervention is warranted under CPLR §1013, the necessity for determining Attorney Schlesinger's application to intervene as a matter of right, under CPLR §1012, has been rendered moot and is denied on

that basis. As such, the branch of the motion which seeks to intervene, as a matter of right under CPLR §1012, need not and will not be addressed.

Consolidation and Removal

For essentially the same reasons, as noted *supra*, the branch of Schlesinger's motion which seeks the removal of the four Surrogate Accounting proceedings and their consolidation with the pending dissolution proceeding is granted.

Schlesinger, in asserting the necessity for removal and consolidation, relies on essentially the same considerations as those relied upon as the basis for intervention, i.e., common questions of law and fact, the lack of prejudice, judicial economy, jurisdiction, and the adjudication of the issues before an impartial tribunal.

CPLR §602(a) provides, in relevant part, that a court "upon motion may order ... that the actions [be] consolidated, and make such [other] order concerning the proceedings therein as may tend to avoid unnecessary costs or delay".

****24** The determination of whether two or more actions should be consolidated lies within the sound discretion of the trial court, discretion that may be exercised only after consideration of the following factors: (1) whether common questions of law or fact exist; (2) whether a substantial right of an opposing party will be prejudiced; (3) whether it will result in confusion for the trier of fact; and (4) whether judicial economy will be served thereby. *Viafux Corp. V. Citicorp Leasing, Inc.*, 54 A.D.3d 605, 822N.Y.S.2d295 [2nd Dept. 2008];*Perini Corp. v. WDF, Inc.*, 33 A.D.3d 605, 822 N.Y.S.2d 295 [2nd Dept. 2006]; *Hanover Insurance Group v. Mezansky*, 105 A.D.3d 1000, 964 N.Y.S.2d 201 [2nd Dept. 2013].

***13** The actions sought to be joined must have common questions of law or fact and the party seeking such consolidation bears the burden of proving such commonality. The test typically applied is whether the evidence that is relevant and admissible in one action would also be relevant and admissible in the other. *Beerman v. Morhaim*, 17 A.D.3d 302, 791 N.Y.S.2d 854 [2nd Dept. 2005]; *RCN Construction Corp. v. Fleet Bank, N.A.*, 34 A.D.3d 776, 825 N.Y.S.2d 140 [2nd Dept. 2006].

Thus, absent a showing of prejudice to a substantial right of the opposing party, a motion to consolidate should be granted where common questions of law or fact are determined to exist. *Perini Corp. v. WDF, Inc.*, 33 A.D.3d 605, 822 N.Y.S.2d 295 [2nd Dept. 2006]; *Moor v. Moor*, 39 A.D.3d 507, 835 N.Y.S.2d 593 [2nd Dept.2007]; *Alizio v. Feldman*, 97 A.D.3d 517, 947 N.Y.S.2d 326 [2nd Dept. 2012].

Here, consolidation and removal are warranted for several reasons.

First, and as noted *supra*, common questions of law and fact exist; the actions and/or omissions of Schlesinger as Receiver and fiduciary of the Gitenstein Estates are "inextricably linked" to the present dissolution proceeding, particularly with respect to determinations that will be made ****25** concerning the marshaling of assets, the joinder of additional parties, and the *cypres* distributions. The evidence that is admissible and relevant in the Accounting proceedings will be admissible and relevant in the Court's determination as to whether the assets of the Foundation have been appropriately marshaled and accounted for.

Second, in this Court's view, there are jurisdictional, severe jurisdictional, considerations that date back to 2007, which warrant, or may warrant, global adjudication of the issues by the Supreme Court, not the Surrogate.

In so concluding, and as a preliminary matter, this Court concurs with Surrogate Reilly's analysis of the jurisdictional impediments that exist concerning the assumption of jurisdiction over the dissolution process itself and her conclusion that matters which involve the administration and governance of the Foundation are internal corporate matters, not

issues that affect the administration of the Estates at issue. SCPA §201; New York State Constitution, Article VI, §12(d); *Matter of Piccone*, 57 N.Y.2d 278, 442 N.E.2d 1180, 456 N.Y.S.2d 669 (1982); *In re* Askin, 113 A.D.3d 72, 976 N.Y.S.2d 492 [2nd Dept. 2013]; *Lincoln First National Bank*, 173 A.D.2d 65, 579 N.Y.S.3d [4th Dept. 1991].

A logical extension of that determination is the issue of whether distributions which are effectuated from the Foundation to various charitable beneficiaries [after it receives the distributions from the various Estates and is therefore a part of the Foundation's asset base], involves a matter of internal corporate governance which is typically handled by the board of directors, or one in which the Surrogate has continuing jurisdiction. In that regard, research has not revealed any case which vests in the Surrogate continuing jurisdiction to dictate and monitor how a beneficiary spends an outright gift or legacy.

****26** In sum, the jurisdictional issues presented are considerably broader than those limited to the prospective oversight of the dissolution of the Foundation; these potential jurisdiction impediments impact not only on what needs to be done, but what has been done, considerations that are crucial to the finality and binding nature of the Foundation's activities, past, present, and future.

***14** As a general proposition, the underpinnings of subject matter jurisdiction are constitutional and statutory in nature. Subject matter jurisdiction is never waivable. A judgment rendered without subject matter jurisdiction is void and the defect may be raised at any time. *Lacks v. Lacks*, 41 N.Y.2d 71, 390 N.Y.S.2d 875, 359 N.E.2d 384 (1976); *Morrison v. Budget Rent A Car Systems, Inc.*, 230 A.D.2d 253, 657 N.Y.S.2d 721 [2nd Dept. 1991*]; Manhattan Telecom Corp. v. H & A Locksmith, Inc.*, 21 N.Y.3d 200, 969 N.Y.S.2d 424, 991 N.E.2d 191 (2013); *Paulus v. Christopher Vacirca, Inc.*, 128 A.D.3d 116, 6 N.Y.S.3d 572 [2nd Dept. 2015].

The Surrogate Court is vested with subject matter jurisdiction over the affairs of decedents, the administration of their estates and all actions and proceedings arising thereunder. SCPA §201; New York State Constitution, Article VI, § 12(d). In that regard, the Court of Appeals has noted that, while the history and trend of asserting jurisdiction "is one of steadily expanding jurisdiction" (*Matter of Piccone, supra, at 287)*, ... "[f]or the Surrogate's Court to decline jurisdiction, it should be abundantly clear that the matter in controversy ... in no way affects the affairs of the decedent or the administration of his estate" (*Matter of Piccone, supra at 288*, quoting from *Matter of Young*, 80 Misc. 2d 937, 939).

Relevant to the same, and for the very same considerations previously noted, it is unclear what the Accounting proceeding of the Receiver of the Foundation, for the Foundation [File No. 357003A], has to do with the administration of the Gitenstein Estates. The propriety of the charitable distributions ****27** effectuated by the Receiver, whether they comport with the stated corporate purpose and mission of the Foundation, and their consistency with the distributions effectuated by the Gitenstein family during their lifetime [issues that are clearly relevant with respect to the *cy pres* distributions contemplated] are corporate matters. The certificate of incorporation and the by-laws contemplate, and provide, that these decisions are to be made by the board of directors as a part of their governance responsibilities. These are internal corporate matters that require adjudication by the Supreme Court, not issues which relate to the Gitenstein Estates.

Moreover, reconciliation of the statutory and constitutional underpinnings of the Surrogate's Court's jurisdiction, as noted *supra*, with the statutory provisions relating to, *inter alia*, corporate dissolutions under the Not-For-Profit Law only serve to buttress the conclusion, indeed the necessity, for the resolution of these issues in the Supreme Court.

As a general rule statutes are to be strictly construed. It is equally true, however, that statutory provisions, to the extent possible, are to be construed in a manner so as to avoid conflict with each other and to preserve the intent of the legislature. In short, it is the duty of the court to read and construe all parts of a statute and, where possible harmonize their respective provisions. *See, Statutes*, §§97,98; *Carney v. Philippone*, 1 N.Y.3d 333, 774 N.Y.S.2d 106, 806 N.E.2d 131 (2004); *Matter of Yolanda D*, 88 N.Y.2d 790, 651 N.Y.S.2d 1, 673 N.Y.S.2d 1228 (1998). Furthermore, the court may

not, in discharging its interpretive function and by implication, supply a provision which it is reasonable to assume that the legislature intended to omit. Such an omission is typically construed as an indication that its exclusion was intentional and not one of oversight. *See, Statutes* §§74, 240; *See also, Pajak v. Pajak*, 56 N.Y.2d 394, 452 N.Y.S.2d 381, 437 N.E.2d 1138 (1982); *Bayshore Family Partners v. Foundation*, 239 A.D.2d 373, 658 N.Y.S.2d 326 [2nd Dept. 1997].

***15** ****28** The Not-for-Profit Corporation is replete with references which require Supreme Court oversight and require corporate entities, to the extent they seek judicial relief, to seek such relief in the Supreme Court of the County in which the corporate entity is situate, not in the Surrogate Court. Nor is there anything in the statutory language that suggests that the Surrogate's Court enjoys concurrent jurisdiction in these matters. *See, generally e.g.* N-PCL §§114, 404, 510, 511, 1008, Articles 10, 11, and 12.

Surrogate Reilly in her May 26, 2016 Decision and Order noted, *inter alia*, that Schlesinger had effectuated 8.1 million dollars in charitable distributions as Receiver of the Foundation without Court approval. But the identification of this issue only scratches the surface. The determination of the propriety of those distributions will require, as a minimum, an examination of the Foundational corporate purposes, examination of the I.R.C. compliance and distribution requirements for charitable entities, the charitable status of the recipients, the extent to which, if at all, Schlesinger exceeded his statutory and court ordered powers, the extent to which those distributions conformed with the Gitenstein family members' actions, *as directors*, and whether recoupment and reclamation of those distributions by the Permanent Receiver will be required. These issues are squarely within the corporate domain for jurisdictional purposes; they are not estate issues. The manner in which those issues are resolved will dramatically impact on both the complexity and the longevity of the dissolution process itself. Moreover, to the extent that jurisdictional deficiencies exist in the prior determinations [and their finality called into question], they can be rectified in the context of the Dissolution proceeding itself.

In addition to the foregoing, removal and consolidation of the Accounting proceedings with the Dissolution proceeding now pending in the Nassau Supreme Court is also warranted in the interest ****29** of judicial economy. Their removal and consolidation will neither prejudice the substantial rights of any party, including the prospective charitable beneficiaries, nor adversely impact the trier of fact in determining the remaining issues in a timely fashion.

Although the Attorney General cites to the institutional depth of knowledge of the Surrogate as a basis for retention, and while noting that this Court has the benefit of retrospective analysis, the vitality of that argument is belied by what has transpired, on multiple levels, in the prior Surrogate proceedings.[3] Compounding the 8.1 million dollars in distributions effectuated without court approval are the $3,235,000.00 in distributions that were purportedly approved by the Court, without opposition from the Attorney General, but were "subject to the reservation of a right to object on a final account". Setting aside for the moment any jurisdictional impediments, that reservation clearly means they are "fair game" on a final accounting.

The efficacy of interim applications is typically two-fold: (1) they involve the adjudication of a particular issue on the merits; and (2) they streamline the final accounting by reducing the number of contested issues. Neither purpose has been accomplished in this instance.

***16** Furthermore, and as argued by Attorney Schlesinger, the Attorney General's suggestion that the Surrogate could be appointed an "Acting Supreme Court Justice", is, at a minimum, a tacit admission that jurisdictional problems exist. That issue, however, appears to have been remedied by the Administrative Order issued on September 29, 2016, and while it is true, as the Attorney General asserts, that the specialized nature of estate accountings typically makes Supreme Court review considerably more problematic, no such impediment exists for this Court. *See Footnote 1, supra.*

****30** Thus, having concluded that removal and consolidation are warranted, under CPLR §602, based upon a finding that common questions of law and fact exist, a finding based upon jurisdictional considerations, a finding that judicial

economy will be served thereby, a finding that no corresponding prejudice will accrue to any party or potential party, and a finding that such removal and consolidation will neither impede nor impair the ability of the trier of fact to adjudicate the issues presented in a timely fashion, the movant's remaining basis for removal, i.e. adjudication before an impartial tribunal, has been rendered moot. As such it need not, and will not, be addressed by the Court.

The Dissolution

Turning to the substance of the Attorney General's petition, and based upon the Court's review of the pleadings and the record as a whole, the Court can discern no genuine material issues of fact that would warrant denial of its application for a judgment of dissolution, the appointment of a Permanent Receiver, or the ultimate distribution of the net assets of the Foundation pursuant to the *cy pres* doctrine. That determination also takes into consideration the content of Schlesinger's answer which the Court does not read as disputing the total absence of any internal governance structure for the Foundation.

Pursuant to N-PCL §§112 and 1101, the Attorney General is authorized and empowered, *inter alia*, to maintain any action or proceeding which seeks to annul the existence or dissolve a corporation that has acted, or is acting, beyond its powers, to dissolve a corporation under Article 11, or to enforce any right conferred upon members, director or officers of a charitable corporation. N-PCL §112(a)(1),(5),(7).

Pursuant to N-PCL §1101(2), the Attorney General may also bring an action for dissolution where the corporation has exceeded the authority conferred upon it by law.

****31** Pursuant to N-PCL § 1102(a)(2)(E), the members and directors of a Not-for-Profit Corporation are authorized and empowered to seek judicial dissolution where the corporation is no longer able to carry out its corporate purpose.

Here, the record is clear that the Gitenstein Foundation has no members, officers, or directors. It therefor has no internal governance structure which can manage the affairs of the Foundation or fulfill its corporate mission and purpose. Indeed, the record is also undisputed that the Foundation has been devoid of any such governance structure since 2007 when Shirley Gitenstein, the last of the Gitenstein siblings, died. Thus, since the Foundation is no longer able to carry out its corporate purpose, dissolution is warranted and so ordered.

For essentially the same reasons, and Pursuant to N-PCL §1202, a Successor Permanent Receiver shall be appointed for the purpose of marshaling, collecting, and preserving the corporate assets, and to guide and oversee the Foundation during the dissolution process.

Thus, the branches of the Attorney General's petition which seek a judgment dissolving the Foundation and the appointment of a Permanent Receiver of the Foundation, for the limited purpose of safeguarding the Foundation's assets, administering its affairs, and effectuating the dissolution, is granted.

***17** The Attorney General further seeks, based upon the foregoing, permission and authority to distribute the remaining assets of the Foundation to eligible charitable beneficiaries, pursuant to the statutory and equitable *cy pres* doctrine.

Estates Powers and Trust Law (EPTL) §8-1.1(a) is a codification of the *cy pres* doctrine and provides, in relevant part, that "no disposition of property for religious, charitable, educational or benevolent purposes, otherwise valid under the laws of this state, is invalid by reason of the ****32** indefiniteness or uncertainty of the persons designated as beneficiaries".

Pursuant to the same, before a court may exercise its *cypres* powers, it is incumbent upon the petitioner to establish three required elements: (1) that a charitable gift or bequest has been made; (2) that the testator, in effectuating the gift or bequest, has demonstrated a general, as opposed to a specific, charitable intent; and (3) that circumstances have changed

in the period subsequent to the gift or bequest so as to render literal compliance impractical or impossible. *In re Wolseley*, 10 Misc.3d 1077A, 814 N.Y.S.2d 893 (Surr. Ct. Suffolk Co. 2005); *In re Trust Co. Bank*, 37 Misc.3d 1027, 954 N.Y.S.2d 411 (Surr. Ct. Schenectady Co. 2012) affirmed, 112 A.D.3d 1099, 976 N.Y.S.2d 70 [3rd Dept. 2013]; *In re VanTauber Revocable Trust dated October 28, 1993*, 33 Misc.3d 1224A, 943 N.Y.S.2d 795 (Surr. Ct. Nassau Co. 2011).

Here, the Attorney General has established each of the requisite elements warranting the application of the *cy pres* doctrine upon distribution.

In so concluding, the Court begins its analysis with the well settled principle that the court's fundamental role in will interpretation is to ascertain the true intent of the testator and the best evidence of that intent is derived from the words so utilized by the testator in expressing that intent. A companion, and equally important, interpretative principle is that the words so utilized are to be accorded their ordinary and natural meaning, unless a different and specified meaning is intended. *In re Villalonga*, 6 N.Y.2d 477, 190 N.Y.S.2d 372 (1959); *Matter of Cord*, 58 N.Y.2d 539, 462 N.Y.S.2d 622 (1983); *Matter of Walker*, 64 N.Y.2d 354, 486 N.Y.S.2d 899 (1985); *Matter of Gustafson*, 74 N.Y.2d 448, 548 N.Y.2d 625 (1989).

Here, construction of ¶SIXTH of Kermit Gitenstein Will, when read in conjunction with ¶SECOND of the April 17, 1969 Certificate of Incorporation of the Kermit Gitenstein Foundation, Inc., ****33** establish two of the three required elements, i.e. that a gift or bequest was made and that the gift or bequest demonstrated a general, as opposed to a specific, dispositive intent; it directed that gifts be bestowed on I.R.C. §501(c)(3) organizations which are organized and operated exclusively for general religious, charitable, scientific, literary or educational purposes or for the prevention of cruelty to children.

The necessity for the dissolution itself serves as the basis for the establishment of third requirement. The death of the Gitenstein siblings, the absence of a governance structure for the Foundation, and the resultant inability of the Foundation to fulfill its corporate purpose and mission serve as a sufficient predicate to establish that circumstances have changed in the period subsequent to the gift or bequest so as to render literal compliance of the gift impractical or impossible.

The Application for Attorney's Fees

***18** Court Examiner/Referee Joseph W. Ryan, Jr., Esq., also seeks by way of renewal application, an order, pursuant to CPLR §8003, for an award of attorney's fees for the approximately 193 hours expended in compiling his three reports, together with a companion award of $18,524.50 for the services rendered by forensic accountant Gregory Hagarty on behalf of the investigative firm, ALPHA GROUP.

The determination as to the amount and reasonableness of attorneys fees lies within the sound discretion of the trial court, discretion that is typically arrived at after an assessment of the time and labor expended, the complexity of the issues presented, the customary fees charged for the same or similar services in the locale, the results obtained and the size of the estate under consideration. SCPA §2110; *In re Rappaport*, 15 A.D.2d 779, 542 N.Y.S.2d 215 [2nd Dept. 1989]; *In re Barich*, 91 A.D.3d 769, 937 N.Y.S.2d 112 [2nd Dept. 2012]; *In re Askin*, 113 A.D.3d 72, 972 N.Y.S.2d 492 [2nd Dept. 2013]. Implicit in such a determination is a finding that the services rendered were "necessarily incurred". *In re Jones*, ****34** 168 A.D.2d 448, 562 N.Y.S.2d 568 [2nd Dept. 1990]; *Matter of Stern*, 227 A.D.2d 636, 643 N.Y.S.2d 395[2nd Dept. 1996].

In this instance, and by necessity, final determination of the fee application must be, and is hereby, held in abeyance pending receipt of the Surrogate files at issue which are being removed and consolidated with the pending dissolution proceeding.

In most instances, the Court that presided over the matter which served as the basis for the fee application is in the best position to render a determination as to amount and reasonableness of the fees requested. In this instance, no formal determination was made by the Surrogate Court. Although, it is argued that no objection has been made, the current submissions of all parties are essentially silent on that issue.

While noting that a final determination on the application is being held in abeyance pending further review, it is with reluctance that the Court does so, particularly in light of the time that has elapsed since the reports were first generated and filed with the Court.

Upon receipt of the files, the Court will endeavor to expedite and bring to closure the application.

Court Orders, Further Directive and Other Considerations

Due to the number of requirements that will need to be addressed in the appointive order of the Receiver, and for the purpose of the effectuating the same, the Attorney General is directed to, and shall, submit to the Court, on notice, a separate proposed Order, which Order should provide for and address, as a minimum and in addition to ordering the dissolution, the following: vest the Receiver with the usual and customary powers [N-PCL §1206]; the required oath and bonding, in an amount not less than $1,000,000.00 [N-PCL §1204]; notice and publication [N-PCL §1207], the establishment of the proposed depository for the Foundation funds, the turnover and assumption of the assets and notice to **35 the Attorney General; the necessity for, and timing of, any interim accounting and/or plan for the proposed of distribution of the Foundation's assets; and any other provision which the Attorney General deems appropriate and consistent with its role of oversight and supervision for the charitable beneficiaries.

The Court shall further retain continuing jurisdiction over all matters relating to the dissolution of the Foundation including, but not limited to, approval of all distributions to the ultimate charitable beneficiaries.

*19 Lastly, and in view of the prior history of the case and the notoriety it has engendered, the Court is compelled to comment on the manner in which the proceedings will be conducted and the scope of review to be applied in adjudicating the issues presented.

A notion appears to have been perpetuated in the prior proceedings that because of the notoriety that has attached to this case, that notoriety somehow warrants a greater level of scrutiny [a different legal standard] than would otherwise apply to a case that does not "enjoy" such notoriety. It does not. The degree of notoriety, or lack of notoriety, which attaches to a particular case, neither enhances nor reduces the level of scrutiny required nor the legal standard to be applied. Complex issues require complex findings and analysis, while matters of a more mundane nature do not. The integrity of our judicial system requires that to be the case.

The issues that are adjudicated must be [and will be] done so in accordance with established legal principles, consistently applied, so as to insure a legally sound result that is fundamentally fair to all parties involved.

The Court is also compelled to note that lay jurors are consistently, and without exception, substantively instructed on these very same principles. They are instructed that in rendering their verdict **36 they are to consider only the evidence [both the testimony and the exhibits] as it presented to them in the court and nothing more. *See*, PJI 1:25. They are further admonished that in reaching their verdict they are not to be affected by their sympathy for any of the parties, what the reaction of the parties or the public to the verdict will be, whether it will please or displease anyone, be popular or unpopular, or indeed any consideration outside the case as it has been presented to them in the courtroom. PJI 1:27. They are further admonished to apply the law as it is given to them whether they agree with it or not. PJI 1:38. These fundamental principles are no less binding on the Court as the trier of fact.

Accordingly, and based upon the foregoing, it is

ORDERED, that the branch of the motion of Proposed Intervenor Steven R. Schlesinger Esq., which seeks permission and authority to intervene pursuant to CPLR §1013, is granted and the Intervener's proposed answer, which is appended to his moving papers, is deemed served; and it is further

ORDERED, that the branch of the motion, which seeks permission to intervene as a matter of right pursuant to CPLR § 1012, is denied as having been rendered moot by the foregoing determination; and it is further

ORDERED, that the branch of the motion, which seeks the removal and consolidation of the four (4) Accounting proceedings, currently pending in the Nassau Surrogate Court under File Nos. 357003/A, 346141/V, 301202/D and 138481/A, with the pending dissolution proceeding [Nassau Supreme Court Index No. 604475-2016] pursuant to CPLR §602, is granted; and it is further

ORDERED, that in conformity with the foregoing, the caption of the instant proceeding be, and is hereby, amended to reflect such removal and consolidation; and it is further

ORDERED, that the branch of the petition, which seeks an Order/Judgment dissolving the **37 Foundation and a direction that its assets be distributed pursuant to the *cy pres* doctrine to qualified tax exempt charitable organizations engaged in similar or substantially similar activities to the Foundation is granted; and it is further

*20 ORDERED, that in conformity with the foregoing, the Kermit Gitenstein Foundation, Inc. (the "Foundation") be, and the same is hereby, dissolved, the Certificate of Incorporation of the Foundation annulled, and the corporate existence of the Foundation is terminated; and it is further

ORDERED, that Howard Protter, Esq., Jacobowitz & Cubits, P.O. Box 367, Walden, New York (845)-778-2121, Fiduciary No. 436362, be, and is hereby, appointed Successor Permanent Receiver of the assets and property of the Foundation, with the usual and customary powers and duties according to the laws of the State of New York including, but not limited to, New York Not-For-Profit Corporation Law §1206; and it is further

ORDERED, that in conformity with, and for the purpose of effectuating, the foregoing, the Attorney General of the State of New York is directed to, and shall, submit a proposed Order, in form and content satisfactory to the Court and in conformity with the requirements of this Decision, on notice to the parties, within fourteen days of the date hereof; and it is further

ORDERED, that the application for compensation, filed by the Court Examiner/Referee, be, and the same is hereby, stayed and held in abeyance pending further review by the Court and the formal undertaking of the Receiver of his duties; and it is further

ORDERED, that the parties, through respective counsel, are directed to, and shall, attend a Status/Scheduling Conference, which Conference is hereby scheduled for, and shall be conducted on, Thursday November 17th, 2016, at 1:30 P.M., at the Westchester County Courthouse, 111 Dr. Martin Luther King, Jr., Boulevard, White Plains, New York, 18th Floor, Courtroom 1806.

**38 This constitutes the Decision and Order of the Court.

Dated: November 3, 2016

<<signature>>

HON. ROBERT A. ONOFRY, ACTING SUPREME COURT JUSTICE

TO: Daniel L. Kurtz, Esq.

Shveta Kakar, Esq.

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****39** Howard Protter, Esq.

Successor Permanent Receiver

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Footnotes

1 Pursuant to Administrative Order dated September 29, 2016, issued by the Honorable Michael V. Coccoma, Deputy Chief Administrative Judge, the undersigned was assigned to the Supreme Court, Nassau County, Tenth Judicial District, to hear and determine the matter of *The People of the Stale of New York -against- The Kermit Gitenstein Foundation, Inc. Index No. 604475/2016.*
The undersigned currently serves as Surrogate for the County of Orange [2009-Present], Acting Surrogate for Westchester County [2015 to Present], and Acting Supreme Court Justice, Orange County, Ninth Judicial district [2009-Present].

2 On June 29, 2016 Notices of Appeal were filed by Attorney Steven R. Schlesinger with respect to each of the pending accounting proceedings, all of which emanate from Surrogate Reilly's Decision and Order of May 26, 2016.. The asserted basis for each of the appeals is the Court's alleged abuse of discretion in its *sua sponte* removal of Schlesinger as fiduciary, without an evidentiary hearing and without a showing of misconduct, and the resulting denial of substantive and procedural due process.

3 The Court recognizes that Surrogate Reilly inherited this case when she was elected Nassau Surrogate in 2015 and commenced her duties on January 1, 2016.

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TAB 6

39 Misc.3d 1241(A)
Unreported Disposition
(The decision of the Court is referenced
in a table in the New York Supplement.)
Supreme Court, Ulster County, New York.

Eric T. SCHNEIDERMAN, Attorney General of the State of New York, on behalf of the PEOPLE of the State of New York, Plaintiff,

v.

LOWER ESOPUS RIVER WATCH, INC., Frederick Fritschler, R. Dixon Onderdonk, David B. Straus, Bruce C. Duffy, Jennifer A. McLeroy and Joel Shuman, Defendants.

No. 08–5067.

April 8, 2013.

Attorneys and Law Firms

Eric T. Schneiderman, Attorney General for the State of New York, Nathan M. Courtney, Esq., of Counsel, Steven Shiffman, Esq., of Counsel, Assistant Attorney Generals, for plaintiff.

Frederick Fritschler, pro se.

Opinion

RAYMOND J. ELLIOTT, J.

***1** This action was commenced by the Attorney General with a 43 page Verified Complaint dated October 8, 2008, and filed with the Ulster County Clerk's Office on October 10, 2008, that alleged ten (10) causes of action against the above named Defendants. In the First and Second Causes of Action it was alleged that Defendants, Frederick Fritschler ("Fritschler") and Lower Esopus River Watch, Inc. ("LERW"), as Fritschler's alter ego, violated Section 63–c of the Executive Law (the so-called Tweed Law) by breaching their respective fiduciary duties and committing fraud. The Third and Fourth Causes of Action were brought pursuant to Sections 717 and 720 of the Not–For–Profit Corporation Law ("N–PCL") and Section 8–1.4 of the Estates Powers and Trust Law ("EPTL") seeking an accounting and restitution from Fritschler. In the Fifth Cause of Action, the Attorney General alleged that Fritschler was a convicted felon and sought an injunction to prohibit Fritschler from soliciting charitable contributions in New York State.

The remaining five (5) Causes of Action are alleged against the other named Defendants and LERW but are not germane to this instant matter since all of the other Defendants, including LERW, have settled with the Attorney General. Defendant David B. Straus ("Straus") paid $15,000.00 in restitution, Defendants R. Dixon Onderdonk ("Onderdonk"), Bruce C. Duffy ("Duffy"), Jennifer A. McLeroy ("McLeroy") and Joel Shuman ("Shuman") collectively paid restitution in the sum of $31,000.00 and as members of the LERW Board, consented to the dissolution of LERW.

Efforts were made to settle this matter with Fritschler, but he refused to do so. Consequently, this Court embarked upon an eight day bench trial, heard the testimony of 19 witnesses, including Fritschler, and received 76 exhibits into evidence, many of them consisting of hundreds of pages and filling four file boxes.

The Attorney General has submitted extensive, detailed, and exhaustive proposed Findings of Fact which the Court will not attempt to improve upon. For the most part, these Findings of Fact accurately set forth the testimony of the witnesses and references to the relevant exhibits. In those areas where Fritschler's proposed Findings of Fact differ from those proposed by the Attorney General, the Court has determined that the Attorney General's version of the trial testimony is more accurate.

Fritschler contends that he was "impaired" during the course of the trial, but the Court saw no evidence of this fact. Fritschler attended the trial dates on time, returned to Court after every recess and fully participated in the trial by cross-examining witnesses, calling and examining witnesses, and introducing exhibits into evidence. Only on one occasion, on the seventh day of trial, October 19, 2012, did Fritschler indicate to the Court that he was ill. He asked the Court if he could adjourn his taking the stand to testify until the next day because he was feeling ill. The Court granted the adjournment, but immediately thereafter, Fritschler was outside the Courtroom discussing the trial with reporters.

***2** The Attorney General has pointedly advised the Court that in 1975 Fritschler was convicted of armed

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robbery and served approximately three and half years in prison. However, there was no evidence produced that Fritschler ever tried to cover up the fact that he was a convicted felon. In fact, his felony conviction was apparently widely known throughout Ulster County. Fritschler's felony conviction has played no part in the Court's decision in this matter.

As can be seen from the Findings of Fact set out below, the Court has given great weight to the testimony of Lester Dier ("Dier") who was an experienced Forensic Accountant and Senior Investigator formerly serving with the Attorney General's office. (Dier retired before this matter came to trial.) Dier worked on and developed many of the Exhibits that were used by the Attorney General to present this case to the Court and to calculate the damages and restitution sought to be imposed upon Fritschler.

FINDINGS OF FACT

1. Defendant LERW was incorporated under the N–PCL by Schuman on October 26, 1992, as a Type B (i.e., charitable or educational) not-for-profit corporation. (Ex. 20 at 1–5.)[1] LERW is tax-exempt pursuant to Internal Revenue Code ("Code") Section 501(c)(3). (*Id.* at 9–10.) LERW never registered or filed annual financial reports with the Office of the Attorney General ("OAG"). (10/15/12 Tr. 88:16–89:12 (Former OAG Investigator Lester Dier) ("Dier").)[2] Pursuant to an Order and Judgment of Dissolution on Consent, LERW was dissolved on December 4, 2009. (Ex. 18; 53 at ¶¶ 9–10.)

2. Fritschler served as the Chairman of the Ulster County Environmental Management Council ("EMC") from approximately 1995 through January 8, 2007. (Ex. 54 (02/14/08) 15:6–15:14; Ex. 49.)

3. From approximately 1996 through 2006, Onderdonk, Straus and Duffy were members of the EMC's Executive Committee as well as members of LERW's board of directors (the "LERW Board"). (*See, e.g.*, Ex. 21 at 33; Ex. 31 at 2; Ex. 43 at 1–2.) Onderdonk continues to serve as LERW's President and as a member of the LERW Board as LERW winds down its affairs, post-dissolution. (Ex. 53 at ¶¶ 5–6, 12.) Duffy remained a member of the LERW Board at the time of his death on or about August 10, 2011. (*See* Ex. 53 at ¶ 5.) Straus was voted off the LERW board on July 23, 2009. (Ex. 20 at 223; Ex. 53 at ¶ 5.)

4. Schuman was a member of the LERW Board from its inception in 1992 through approximately December 12, 2007. (Ex. 20 at 1–5, 99–101; Ex. 21 at 33.). McLeroy has served continuously on the LERW Board from approximately 1999 through the present. (Ex. 20 at 11; Ex. 21 at 33; Ex. 53 at ¶ 5.)

5. On January 18, 2007, by a 28 to 2 vote, the Ulster County Legislature (the "Legislature") passed a resolution requesting that the Attorney General investigate allegations of financial impropriety with respect to the Ulster County's (the "County") contracts with LERW (the "LERW Contracts"). (Ex. 1 at 117–18.)

***3** 6. After conducting an investigation, on October 10, 2008, the Attorney General commenced this proceeding, asserting claims for fraud and breach of fiduciary duty against the individual defendants, including Fritschler, and seeking dissolution of LERW.

7. In the First and Second Causes of Action, brought on behalf of the County, the Attorney General's Complaint asserts claims against Fritschler pursuant to the Tweed Law for common law fraud and breach of fiduciary duty. (Compl.¶¶ 112–30.) These claims arise out of Fritschler's use of his position as EMC Chairman to cause the County to enter into contracts with LERW, which he secretly dominated and through which he realized material financial benefits, pursuant to which LERW received millions of dollars from the County. (*Id.*)

8. In the Third and Fourth Causes of Action, brought on behalf of LERW, the Complaint asserts breach of fiduciary duty claims against Fritschler pursuant to the N–PCL and the EPTL for his misappropriation of charitable assets, including making purchases with LERW's credit card account for his personal benefit. (*Id.* at ¶¶ 131–39.)

9. The Fifth Cause of Action seeks injunctive relief against Fritschler to limit his future conduct on behalf of charities in the State of New York. (*Id.* at ¶¶ 140–44.)

10. The Court has determined that the testimony of Fritschler and Straus was not entirely credible. Their testimony was often contradicted by documents or their own prior testimony. (*See, e.g.*, Ex. 15(c) at 322; 10/22/12 Tr. 75:14–79:6 (Fritschler) (Fritschler submitted a sworn statement to the Court in which he falsely denied having

been paid as an LERW consultant during 2002 through 2006); *id.* at 104:16–108:16 (Fritschler falsely denied being in control of LERW's finances and using LERW's credit card); *id.* at 124:9–127:15 (Fritschler falsely denied using software to wipe data off of the LERW computers before they were turned over to the County); 10/18/12 Tr. 135:6–135:25 (Straus) (contradicting his deposition testimony, Straus falsely denied that the LERW Board had prohibited Fritschler from using LERW's credit card for meals unless volunteers were present).

11. The Legislature established the EMC in 1972 "to coordinate environmental matters among all agencies of the County" and to advise the Legislature "on all matters affecting the preservation, conservation and ecologically suitable use of the natural resources of the county." (Ex. 1 at 1–3; Ex. 42(Clark 1) at 1.) EMC members were appointed annually by the Chairman of the Legislature. (Ex. 1 at 1.)

12. Fritschler was appointed by the Chairman of the Legislature to serve as the unpaid EMC Chairman in 1995. (Ex. 54 (02/14/08) at 15:6–15:14; 10/10/12 Tr. 59:21–60:12 (Legislator and former Chairman of the Legislature, David Donaldson ("Donaldson") (as Chairman of the EMC, Fritschler was "strictly a volunteer").) Fritschler was re-appointed, annually, to this position and served continuously as Chairman of the EMC until he tendered his resignation on January 8, 2007. (*See, e.g.,* Ex. 2 at 47, 242; Ex. 43 at 1; Ex. 49; 10/10/12 Tr. 57:13–58:1 (Donaldson).)

***4** 13. During the time Fritschler served as its Chairman, the decision-making authority within the EMC was concentrated in the hands of the EMC Executive Committee, the members of which included Fritschler, as well as Straus, Onderdonk and Duffy. (*See, e.g.,* Ex. 31 at 2; 10/12/12 Tr. 27:14–27:16 (Onderdonk); 10/11/12 Tr. 114:8–114:19 (EMC Member and County Director of Planning, Dennis Doyle ("Doyle").)

14. During his tenure as EMC Chairman, Fritschler reported to the Legislature's Environmental and Consumer Affairs Committee (the "Environmental Committee"). (*See, e.g.,* Ex. 2 at 47, 242; (10/11/12 Tr. 15:6–15:15 (Former Legislator and Chairman of the Environmental Committee, Brian Shapiro ("Shapiro"); 10/22/12 Tr. 97:18–97:24 (Fritschler).)

15. Functionally, the EMC was a department of the County and Fritschler acted as its department head. (Ex. 54 (02/14/08) at 16:8–13; 10/15/12 Tr. 149:08–149:11 (County Insurance Officer, Bonnie Szpulecki ("Szpulecki"); 10/18/12 Tr. 14:1–14:4, 14:23–15:8 (Legislator Richard Parete ("Parete"); 10/11/12 Tr. 59:8–60:1, 70:21–71:8 (Former Legislator, Fawn Tantillo ("Tantillo").)

16. As part of his duties as Chairman, Fritschler drafted the EMC's budgets, (*See, e.g.,* Ex. 33 at 30, 51; Ex. 54 (02/14/08) at 17:5–17; 10/18/12 Tr. 11:3–11:7 (Parete); 10/17/12 Tr. 174:5–175:1 (Straus)) and also supervised the EMC's employees and provided the County Personnel Office with the information used to prepare their job descriptions. (Ex. 51; Ex. 54 (02/14/08) at 16:8–11); 10/11/12 Tr. 84:1–84:8, 86:17–87:7 (County Director of Personnel, Brenda Bartholomew ("Bartholomew"); 10/18/12 Tr. 165:24–166:11, 178:3–178:15 (Former Environmental Management Program Coordinator, Mary Ellen Strouse ("Strouse").)

17. As Chairman of the EMC, Fritschler was given substantial discretion to interpret the EMC's mission and design the EMC's programs. (Ex. 4 at 58–60; Ex. 54 (02/14/08) at 15:21–25; 10/12/12 Tr. 92:2–92:18 (Onderdonk) (Fritschler created the EMC's 2003 Annual Plan of Work).)

18. As EMC Chairman, Fritschler sought from the Legislature, and received, an expansion of the EMC's authority, budget and staff in order to carry out various environmental programs on behalf of the County. (*See, e.g.,* Ex. 1 at 1–115; Ex. 33 at 1–97; Ex. 34(2) at 25–129; Ex. 51.) As stated in the EMC's 2003 Annual Plan of Work, the EMC sought to address environmental issues "through direct action to remedy problems and through education." (Ex. 4 at 59.) During Fritschler's tenure as Chairman, the EMC maintained offices at a building known as the Kelder Center on the campus of the Ulster County Community College in Stone Ridge, New York. (10/11/12 Tr. 19:7–20:16 (Shapiro); 10/18/12 Tr. 173:5–174:2 (Strouse).)

19. One of the programs carried out by the EMC was environmental education for Ulster County high school students under the federally funded (and state-administered) Learn and Serve America ("LSA") program. (*See, e.g.,* Ex. 4 at 59–60; Ex. 31 at 13–28;

Ex. 40; 10/11/12 Tr. 51:1–51:22 (Tantillo).) Under this program, EMC employees under Fritschler's supervision planned and conducted stream, forest, wetland and other studies with area students. (Ex. 40; 10/18/12 Tr. 166:13–167:22, 168:5–168:21 (Strouse); 10/22/12 Tr. 46:8–48:3 (Fritschler).)

***5** 20. Another program run by the EMC used geotechnologies, such as Geographic Information System ("GIS"), Global Positioning System ("GPS"), and Remote Sensing technologies, to create a Natural Resource Inventory ("NRI") for the County and its constituent local governments. (Ex. 4 at 60; Ex. 36; 10/10/12 Tr. 54:20–55:3 (Donaldson); 10/11/12 Tr. 109:5–109:9 (Doyle); 10/19/12 Tr. 78:14–79:17 (Strouse).) The EMC maintained a "GIS Lab" at the Kelder Center where classes were taught on these technologies to local students, teachers and officials. (Ex. 4 at 60; 10/18/12 Tr. 173:10–174:2 (Strouse).) During 2004 through 2006, these programs were coordinated by David Scherf, EMC's full-time GIS Specialist, under Fritschler's supervision. (Ex. 36; Ex. 51; 10/11/12 Tr. 88:13–88:20 (Bartholomew).)

21. EMC staff also worked to improve and expand public access to outdoor recreation areas by, for example, creating an extensive trail system at Ulster Landing Park. (*See, e.g.,* Ex. 2 at 86, 92; Ex. 4 at 60; Ex. 40 at 2; 10/18/12 Tr. 20:15–21:13, 22:7–22:22 (Parete).) In November 2003, the Legislature also assigned to the EMC the responsibility for administering the County's "municipal separate stormwater sewer system" ("MS4 Compliance") program. (Ex. 1 at 35; 10/11/12 Tr. 15:15–16:18 (Shapiro); 10/10/12 Tr. 55:4–56:10 (Donaldson).) The MS4 Compliance program was initiated by the EPA to reduce the harmful effects of rainwater runoff pollution. (10/11/12 Tr. 15:15–16:18 (Shapiro); Ex. 31 at 94.) The EMC established a Cooperative Stormwater Management Program pursuant to which the EMC agreed to assist eleven local municipalities with the development of their MS4 programs as well as with their reporting to the NYS Department of Environmental Conservation. (Ex. 3 at 145–79; Ex. 31 at 92, 98; 10/11/12 Tr. 112:1–112:23 (Doyle).)

22. In February 2004, the Legislature directed the EMC to coordinate and review the County's Open Space and Parks Plan ("Open Space Plan"). (Ex. 1 at 40–41.). As part of the Open Space Plan, the EMC's Environmental Planner and GIS Specialist, under Fritschler's supervision, drafted a lengthy report, including maps, to provide guidance to the Ulster County Planning Board on preserving open spaces in Ulster County. (*Id.;* Ex. 36 at 5; 10/11/12 Tr. 105:5–105:16 (Doyle).)

23. For the years 2002 through 2006, the County's expenditures for the EMC averaged over $500,000 annually. (Ex. 34 at 72–130.) These expenditures were paid for with funds from the County's general accounts. (10/22/12 Tr. 113:22–115:5 (County Commissioner of Finance, Burton Gulnick, Jr. ("Gulnick").)

24. During the years 2002 through 2006, the EMC's programs were carried out by a staff that included two to four full-time County employees as well as six to eight part-time Youth Workers. (Ex. 36; Ex. 51; Ex. 54 (02/14/08) 16:21–17:4; 10/11/12 Tr. 84:1–84:6 (Bartholomew).) In addition, the EMC contracted with various vendors to assist it in carrying out its programs.

***6** 25. Like each of the other department heads at the County, Fritschler, as the EMC Chairman, drafted the EMC's contracts for services and equipment with third-party vendors and submitted them to the County's Insurance and Purchasing Departments for approval. (10/15/12 Tr. 148:11–148:21 (County Insurance Officer, Bonnie Szpulecki ("Szpulecki"); 10/17/12 Tr. 16:12–17:11, 18:10–18:12, 19:20–19:25, 29:6–29:11 (County Director of Purchasing, Robin Peruso ("Peruso"); 10/11/12 Tr. 106:10–107:7 (Doyle).) Each of these contracts was accompanied by a Contract Approval Routing Slip that Fritschler signed on the line designated for "Dept. Head or Designee." (*See, e.g.,* Ex. 3 at 4, 78–79, 83; Ex. 54 (02/14/08) at 28:23–30:3.)

26. The activities described above establish that the EMC functioned as an Ulster County agency or department, with responsibility for carrying out the County's conservation and other environmental programs. Fritschler's contention that the EMC was merely an "advisory body" is rejected and, moreover, is contradicted by his own contemporaneous statements. (Ex. 42(Clark 1); 10/22/12 Tr. 91:24–94:16 (Fritschler).)

27. In 2004, Fritschler requested that the Legislature pass a resolution which would recognize and further expand the EMC's responsibilities by formally designating the EMC as the County's water Quality Management Agency ("WQMA") pursuant to County Law § 220–A. (Ex. 1 at

44–46.) In a memo sent to the County Attorney, Fritschler addressed questions that had arisen regarding what he described as "[his] resolution." (Ex. 42(Clark 1) at 1–3.) In his memo, Fritschler acknowledged that the EMC was not merely an "advisory body" and asserted that it could be authorized to conduct the activities of a WQMA. Thus, Fritschler wrote that:

> There was never any intent by the New York State Legislature to strictly constrain EMCs to any advisory role nor can such an inference be made from the language of Article 47. In fact EMCs ***have exceptionally broad authority to engage in environmental matters and their activities*** are only limited by the local governing bodies [sic] willingness to approve their work and to fund their activities....

[The Ulster County] Legislature has consistently approved the EMC's annual plans of work, grant requests, and budget requests for funding to undertake [a] broad array of environmental and conservation projects. (*Id.* at 2 (emphasis added).)

28.The resolution Fritschler proposed was passed unanimously by the Legislature. (Ex. 4 at 45.) Thereafter, Fritschler changed the EMC's letterhead to include the following description: ULSTER COUNTY EMC/ WQMA–GETTING THINGS DONE!!! (Ex. 42(Clark 2); 10/22/12 Tr. 97:5–97:17 (Fritschler).)

29. Although his responsibilities as the EMC Chairman were significant, Fritschler was not compensated for performing those services. (10/10/12 Tr. 59:21–60:12; 64:10–64:15 (Donaldson).) He was, as he repeatedly stressed to County Legislators and officials, a volunteer. (*See, e.g.*, Ex. 33 at 30; 10/11/12 Tr. 17:4–17:11 (Shapiro); 10/18/12 Tr. 56:24–57:2 (Parete); 10/11/12 Tr. 53:10–53:22 (Tantillo).)

*7 30. County Legislators, who served on a part-time basis themselves, understood, based on their conversations with him, that Fritschler made a living, not as a County administrator, but from his own business doing construction, landscaping and property maintenance. (10/10/12 Tr. 60:1–60:12 (Donaldson); 10/11/12 Tr. 53:10–54:10 (Tantillo).) Similarly, the County employees with whom he interacted, such as Planning Director Dennis Doyle and Personnel Director Brenda Bartholomew, understood that Fritschler performed his duties for the County as a volunteer and that he supported himself by performing other work unrelated to his work at the EMC. (10/11/12 Tr. 114:23–116:1 (Doyle); 10/11/12 Tr. 89:4–89:6 (Bartholomew).)

31. In November 1996, three members of the EMC's Executive Committee, Fritschler, Straus and Duffy, were elected to the LERW Board. (Ex. 19 at 1; *see* 10/12/12 Tr. 24:20–26:10 (Onderdonk.) Following that election, the LERW Board had five members. (Ex. 19 at 1.) Schuman, the founder of LERW, recognized that with the results of that election, Fritschler and his colleagues from the EMC had established control over LERW; as Schuman stated in his transmittal letter to Fritschler attaching the minutes of the 1996 board meeting, "It's your baby, now." (*Id.* at 2.)

32. Onderdonk was added to the LERW Board soon thereafter. (10/12/12 Tr. 24:20–27:16 (Onderdonk).) By 1999, Onderdonk had been appointed to serve as LERW's President. (Ex. 20 at 11; *see* 10/12/12 Tr. 26:11–26:20 (Onderdonk).) Fritschler was formally appointed to serve as LERW's Executive Director in 1999, although it is apparent from the testimony of witnesses that he had actually been running LERW since 1996. (Ex. 20 at 11.)

33. After Fritschler was appointed Executive Director in 1999, the LERW Board delegated control over LERW's finances and operations to Fritschler and failed to hold regular meetings. (Ex. 54 (02/14/08) at 114; 10/12/12 Tr. 49:7–49:17 (Onderdonk); 10/15/12 Tr. 76:20–77:9 (Onderdonk).) For the years 2000 through 2005, LERW maintained minutes of only three boardmeetings, each of which took place during 2003. (Ex. 20 at 12–18.)

34. In addition, although LERW's checking account (the "LERW Bank Account") required the signatures of both Onderdonk and Schuman, (*see, e.g.*, Ex. 27), both Onderdonk and Schuman authorized Fritschler to sign their names on LERW checks. (10/12/12 Tr. 39:11–39:20, 45:14–46:9 (Onderdonk); 10/22/12 Tr. 69:11–69:15 (Fritschler). Onderdonk also authorized Fritschler to sign his name on any contracts that Fritschler decided that LERW should enter into. (Ex. 54 (02/14/08) at 57; 10/12/12 Tr. 46:18–47:11 (Onderdonk).)

35. Although, in his sworn response to the Attorney General's Supplemental Notice to Admit, Fritschler denied having access to LERW's credit card, Fritschler was issued a credit card on LERW's American Express Corporate Card account (the "LERW Credit Card"). (Ex. 54 (02/10/11) 104:17–104:21, 117:7–118:15; 10/22/12 Tr. at 104:16–108:16 (Fritschler).) Fritschler used the LERW Bank Account to pay the monthly balances on the LERW Credit Card. (Ex. 54 (02/10/11) 102:19–104:8.)

***8** 36. In his capacity as EMC Chairman, Fritschler proceeded to draft the LERW Contracts pursuant to which the County retained LERW as a vendor to provide certain services to it in connection with the EMC's environmental programs. (Ex. 3; Ex. 54 (02/14/08) 196:1–12 (Fritschler).) When Fritschler presented these contracts as the EMC "Dept. Head or Designee," to the County Insurance and Purchasing Departments for approval, he did not disclose his role at LERW. (*See* ¶¶ 56, 62–63, *infra.*)

37. Once County funds were paid over to LERW pursuant to the LERW Contracts, Fritschler used the funds to, among other things, to purchase equipment and supplies for use in connection with the EMC's programs. (*See, e.g.,* Ex. 24.)

38. The County Legislators who authorized the EMC's budgets and the County employees to whom Fritschler presented the contracts were also unaware that Fritschler was being compensated by LERW. (10/10/12 Tr. 60:1–60:12, 62:6–62:16 (Donaldson); 10/11/12 Tr. 17:4–17:18, 18:23–19:2, 20:17–21:2, 28:10–28:20 (Shapiro); 10/11/12 Tr. 58:17–59:5 (Tantillo); 10/15/12 Tr. 156:20–156:23 (Szpulecki); 10/17/12 Tr. 28:11–28:15 (Peruso).)

39. In early 2002, the County Administrator and the County's outside auditor learned that Fritschler may have been acting as both a director and officer of LERW, as well as EMC Chairman, and in the latter capacity made decisions to award contracts to LERW. (Ex. 33 at 2,132–33); 10/11/12 Tr. 58:5–58:24 (Tantillo); 10/12/12 Tr. 36:23–38:11 (Onderdonk).)

40. At a subsequent meeting in early 2002 with Sheldon Quimby, a Deputy County Administrator, and the County's outside auditor, Fritschler was informed that he could not serve as EMC Chairman and, at the same time, as a director and officer of LERW because it was a conflict of interest. (10/22/12 Tr. 101:22–104:15 (Fritschler).) To remove the conflict, Fritschler was advised to resign as a director and officer of LERW. (Ex. 54 (02/14/08) 23:6–25:10.)

41. Fritschler agreed to resign from LERW and went through the motions of doing so, but it is apparent that he never surrendered his effective control over LERW. (10/22/12 Tr. 103:6–103:16 (Fritschler); 10/18/12 Tr. 119:11–121:7 (Straus); 10/12/12 Tr. 36:23–38:11 (Onderdonk).) Although LERW was purportedly run by Onderdonk, its President, after Fritschler's "resignation" in 2002, Onderdonk was not actively engaged in LERW's financial affairs and, as he admitted, was nothing more than a "figurehead." (10/12/12 Tr. 34:11–35:1 (Onderdonk); 10/22/13 Tr. 66:22–67:06 (Fritschler).)

42. Even after his "resignation" from LERW, Fritschler continued to control the organization in the same manner as he had previously and simply "performed the same functions for LERW without a title." (10/12/12 Tr. 38:6–38:15 (Onderdonk).) He continued to control its finances, make decisions for it, use the LERW Credit Card, and sign its checks. (10/22/12 Tr. 104:16–105:13 (Fritschler).). Straus confirmed that, after resigning from the LERW Board, Fritschler continued to act as LERW's "CEO" and "report[ ] to the board." (10/18/12 Tr. 121:8–124:11 (Straus); *see also* 10/12/12 Tr. 44:5–44:9 (Onderdonk) (nothing really changed and "he was *de facto* director of operations").) Fritschler also continued to attend its board meetings—the few that were actually held—but purportedly did so as a guest, not as a board member. (*See, e.g.,* Ex. 20 at 13 (listing Fritschler as attending as an "LERW contractor").)

***9** 43. After his purported resignation from LERW, Fritschler was no longer publicly identified as an LERW Board member or as LERW's Executive Director. For example, the EMC produced a newsletter, the Green Heron, which included a masthead of the organizations with which the EMC partnered to carry out its programs. (Ex. 31 at 2, 14, 30, 42, 54, 66, 81, 93.) On the masthead, the EMC is listed as the "Lead Agency" of the partnership. (*See, e.g.,* Ex. 31 at 2.) In the September 2001 issue of the Green Heron, Fritschler is listed as both Chairman of the EMC and as LERW's Executive Director. (Ex. 31 at 2.) Consistent with his alleged resignation in 2002, the September 2002 issue of the Green Heron removed Fritschler's name from the list of LERW directors, officers

and staff. (Ex. 31 at 14.) Similarly, on all subsequent issues of the Green Heron, Fritschler's name appears solely as Chairman of the EMC. (Ex. 31 at 30, 42, 54, 66, 81, 93.)

44. Notably, even when he met with the County in early 2002, Fritschler did not disclose that he was using LERW's bank account and credit card for his personal use. (Ex. 54 (02/14/08) 24:18–25:10.) The County did not learn about Fritschler's personal use of the LERW bank account and credit card until after the Attorney General's investigation leading to this litigation commenced. (*Id.* at 185:22–186:1; 10/11/12 Tr. 62:10–62:12 (Donaldson).)

45. After his purported resignation from LERW, Fritschler signed contracts with the County—the LERW Contracts—on behalf of LERW, but in Onderdonk's name rather than his own. (*See, e.g.,* Ex. 3 at 5, 77, 79, 118; Ex. 54 (02/10/11) at 28:23–30:3; 10/12/12 Tr. 76:6–77:6, 79:2–79:17 (Onderdonk); 10/22/12 Tr. 88:5–88:18 (Fritschler).) It was Fritschler's decision to enter into these contracts. (10/12/12 Tr. 48:19–49:22 (Onderdonk); 10/18/12 Tr. 132:11–132:25 (Straus).) Although Fritschler had Onderdonk's permission to sign Onderdonk's name, Fritschler did not reveal to anyone else that the signature was his own, not Onderdonk's. (Ex. 3 at 240–48; Ex. 54 (02/14/08) at 36:12–36:21; *id.* (02/10/11) at 47:2–48:10; 10/22/12 Tr. 121:13–122:8 (Fritschler).) Over the years, Fritschler got better and better at imitating Onderdonk's signature. (10/22/12 Tr. 121:13–122:20 (Fritschler).)

46. When Fritschler presented contracts with LERW (and amendments to those contracts) to the County for approval, he misrepresented their provenance and never disclosed and, in fact, actively concealed, his role at LERW and the fact that he was signing the contracts on behalf of that organization. (Ex. 54 (02/10/11) at 28–30.) In particular, Fritschler failed to inform either Szpulecki or Peruso, the County Insurance Agent and County Purchasing Agent respectively, that he was signing Onderdonk's name to contracts with the County prior to presenting the contracts to them (which he often delivered personally). (10/15/12 Tr. 153:16–153:24 (Szpulecki); 10/17/12 Tr. 27:22–28:10 (Peruso).) Instead, by presenting contracts that had purportedly been signed by Onderdonk, Fritschler made it appear that LERW was an independent third party with which he had no relationship. (*See* 10/12/12 Tr. 86:5–86:13 (Onderdonk) (admitting that Fritschler's signing of his name on the LERW Contracts was "misleading" and "inappropriate").)

***10** 47. Peruso testified, that an essential part of her review of contracts on behalf of the County was to check for the signature of the third-party vendor to ensure that the contract had been agreed to with that party. (*See* 10/17/12 Tr. 16:7–17:2 (Peruso).) Szpulecki and Peruso each testified, that if either of them had known that Fritschler in his capacity as Chairman of the EMC, was presenting contracts to the County that he had signed on behalf of the vendor (LERW), it would have raised a red flag that would have caused them each to report the issue immediately to the County Attorney. (10/17/12 Tr. 23:23–24:10 (Peruso); 10/15/12 Tr. 153:16–154:09 (Szpulecki).)

48. The Legislators who voted on the EMC's budgets were also unaware that Fritschler was signing Onderdonk's name on LERW contracts with the County that Fritschler, in his capacity as EMC Chairman, was instrumental in awarding to LERW. This was confirmed by the trial testimony not only of the Legislators called by Plaintiff —Legislators Donaldson, Shapiro and Tantillo—but also by the Legislators called by Fritschler—Legislators Parete and Hathaway. (10/10/12 Tr. 70:1–71:13 (Donaldson) (practice would "create a great deal of concern" and raise red flags); 10/11/12 Tr. 63:10–63:18 (Tantillo) ("was shocked" when she learned that Fritschler was signing Onderdonk's name); 10/11/12 Tr. 21:3–21:7 (Shapiro); 10/18/12 Tr. 71:25–72:4 (Parete); 10/18/12 Tr. 161:23–162:2 (Hathaway).

49. Each of these Legislators testified that he or she would have wanted to know about this practice before voting on the EMC budget. (10/10/12 66:16–66:19 (Donaldson); 10/11/12 Tr. 21:3–23:17 (Shapiro); 10/11/12 Tr. 63:10–64:6 (Tantillo); 10/18/12 Tr. 71:25–73:10 (Parete); 10/18/12 Tr. 162:3–162:5 (Hathaway).)

50. Fritschler further misrepresented and concealed his association with LERW in other materials he presented to the County when seeking approval of contracts. In 2005, Fritschler submitted a contract amendment to the County that included a Worker's Compensation Board form that he had filled out and asked Onderdonk to sign before a Notary Public. (Ex. 3 at 236–39; 10/12/12 Tr. 81:20–82:11 (Onderdonk); 10/15/12 Tr. 156:7–156:19 (Szpulecki).) On this form, before he had Onderdonk sign it, Fritschler checked the box next to the following statement:

> the applicant is a nonprofit entity (under IRS rules). With the exception of clergy or teachers, the nonprofit ***has no compensated individuals providing any services.*** (*Id.* (emphasis added).)

This statement was false because Fritschler, who was neither a teacher nor a member of the clergy, was writing checks to himself (through his wholly-owned company, Environmental Research Associates) from LERW's Bank Account for purportedly providing services to it. (*See* ¶ ¶ 68–69, *infra.*) Onderdonk testified that he affixed his own signature to LERW documents when, as with Workers Compensation Board documents, it was required that his signature be notarized.

***11** 51. In addition to signing Onderdonk's name on the LERW Contracts, after his alleged resignation from LERW, Fritschler continued to sign Onderdonk's name, and Schuman's as well, on virtually all LERW checks during the period 2002–06. (*See, e.g.,* Ex. 27 (Checks 1261–64 and 1102–04); Ex. 54 (02/10/11) at 19:12–21; 10/12/12 Tr. 124:5–124:15 (Onderdonk); 10/22/12 Tr. 104:16–105:13 (Fritschler).)

52. Fritschler never informed any County official or Legislator of his control over LERW's finances or that he continued to act as LERW's Executive Director. (Ex. 2; 10/22/12 Tr. at 97:18–98:4 (Fritschler); 10/22/12 Tr. 97:18–98:4; 10/15/12 Tr. 156:24–157:3 (Szpulecki); 10/17/12 Tr. 28:11–28:20 (Peruso).) There is no evidence—whether in the form of an actual disclosure form, records of legislative sessions, minutes of the Environmental Committee, EMC Budgets or trial testimony—that Fritschler disclosed his role at LERW to County officials or to the Legislature. (*See, e.g.,* Exs. 1–2; Ex. 33 at 1–97; 10/22/12 Tr. 72:1–72:11 (Fritschler); 10/15/12 Tr. 169:4–174:20 (Former Clerk of the Legislature, Kathleen Mihm).)

53. Similarly, after his alleged resignation from LERW, Fritschler did not disclose to the County Attorney, County Administrator, County Purchasing Agent, County Insurance Agent or any other County official that he was using LERW's checking account and credit card for his personal use and writing checks to himself from its checking account. (10/15/12 Tr. 156:20–156:23 (Szpulecki); 10/17/12 Tr. 28:11–28:15 (Peruso).) Fritschler wrote checks to himself made out to Environmental Research, his wholly-owned company. (Ex. 15(c) at 322.) Nor did Fritschler disclose these facts to the County Legislature, the Environmental Committee of the County Legislature, or any sitting Legislator. (Ex. 2; 10/22/12 98:5–100:21 (Fritschler); 10/10/12 Tr. 60:1–60:12; 62:6–62:16 (Donaldson); 10/11/12 Tr. 17:4–17:18, 18:23–19:2, 20:17–21:2, 28:10–28:20 (Shapiro); 10/11/12 Tr. 58:17–59:5 (Tantillo).) Legislators Hathaway and Parete, both of whom were called by Fritschler, testified that they had a vague understanding that Fritschler may have been receiving some compensation in connection with his grant writing, but were not so informed by Fritschler and did not gain this understanding at any meeting of the Legislature or its committees. (10/18/12 Tr. 147:12–147:18 (Hathaway); 10/18/12 Tr. 38:10–38:21 (Parete).) Legislator and former Chairman of the Legislature Frederick Wadnola ("Wadnola"), who did not serve on the Legislature from 2002 through 2009, testified that he had not heard of LERW until approximately 2008. (10/19/12 Tr. 93:2–93:5, 99:14–99:22 (Wadnola).)

54. During the period of 2002 to 2006, there was no disclosure of the fact that any payments from County funds would be used to pay Fritschler. Even Legislator Parete, who was called as a witness by Fritschler, testified that he did not believe that Fritschler was being paid either directly or indirectly using County funds. (10/18/12 Tr. 62:3–10 (Parete).)

***12** 55. Despite his purported status as a volunteer with the County, Fritschler wrote checks to himself made out to the Environment Research Association on LERW's checking account. (10/22/12 Tr. 78:10–79:2 (Fritschler).) For the period 2002 through 2006, these checks totaled $87,921.54. (Ex. 15(c) at 322). In addition, Fritschler used the LERW Credit Card to pay for his meals, clothing, entertainment, vacation, Christmas gifts, medical expenses and other personal expenses. (Ex. 15(c).) Also, Fritschler lived for periods of time in the office trailer that LERW maintained at its property located in Rosendale and known as Burnt Swamp. (Ex. 54 (02/10/11) at 13:2–14:16; 10/12/12 Tr. 61:18–61:20 (Onderdonk).)

56. In a sworn affidavit submitted in response to Plaintiff's Supplemental Notice to Admit just before the start of trial, Fritschler denied having worked for LERW as an officer, employee or consultant at any time during 2002 through 2006. (10/22/12 Tr. 75:20–78:4 (Fritschler).) At trial, however, Fritschler admitted that his sworn denials

in the affidavit were untrue. (*Id.*) The evidence introduced at trial established that Fritschler received payments from LERW during this period for purported services rendered to it by his company, Environmental Research Associates, and that his receipt of those payments was concealed by Fritschler. (*See, e.g.,* Ex. 15(c) at 322 and ¶¶ 35–36, 54–58, 68–69, *supra.*)

57. Fritschler used LERW's credit card and checking account to pay for meals for himself almost every day. (*See, e.g.,* Ex. 16 at 181; Ex. 15(c) at 337.) Indeed, Fritschler sometimes used the LERW Credit Card for meals 2–3 times per day. (*See, e.g.,* Ex. 15(b) at 118:1105, 118:1107, 124:1369–70, 142:2139–40, 142:2150–51.) This use of LERW's funds was not authorized by the LERW Board. As Straus, who was called by Fritschler, testified, the LERW Board did not authorize Fritschler to use the LERW Credit Card to pay for meals unless volunteers were being fed while carrying out an LSA project. (10/18/12 Tr. 135:6–25 (Straus).)

58. Fritschler also used the LERW Credit Card to pay for meals in connection with what he claims were LERW Board meetings in the 2002 to 2006 time period. (*See, e.g.,* Ex. 15(b) at 117:1054, 117:1060, 121:1240.) However, the LERW Board minutes do not reflect any meetings at restaurants during this period. Moreover, LERW practice required that if Board members met at a restaurant, they would pay for their own meals. (10/18/12 Tr. 136:6–136:14 (Straus).) During this period, Fritschler was not officially on the LERW Board, but he did attend the rare Board meetings that did occur as an alleged guest. (Ex. 20 at 13.)

59. Fritschler also used the LERW Credit Card to purchase meals after regular business hours and on weekends (when students were not likely to be in attendance). (*See e.g.* Ex. 15(b) at 95:98, 120:1193, 145:2268, 150:2465, 172:3410.) Fritschler consumed alcohol at many of these meals (presumably where students were unlikely to have been in attendance). (*See, e.g.,* Ex. 16 at 591, 600, 1411, 1412.) Fritschler also used the LERW Credit Card and checking account to purchase meals at local establishments for himself, dining alone. (*See, e.g.,* Ex. 15(b) at 97:177, 143:2195, 148:2397, 166:3146.)

***13** 60. Fritschler further used the LERW Credit Card to pay for meals for himself and his friends on holidays. (Ex. 54 (02/14/08) at 109:11–20; *see e.g.,* Ex. 15(b) at 111:795, 129:1561, 133:1731; 180:3768.) One Christmas Eve, Fritschler took a friend to the DePuy Canal House, and spent $466 (for two people), a bill that included two $96 bottles of Stag's Leap wine as well as a $75 tip. (Ex. 54 (02/10/11) at 115:10–23; Ex. 15(b) at 228:1088; 10/22/12 Tr. 141:24–142:10 (Fritschler).)

61. Fritschler often used the LERW Credit Card at other restaurants, as well, including Friends and Family, the Hoffman House and the Rosendale Cement Company. (Ex. 15(b) at 242, 274–75, 308.) On one occasion, a dinner at The Inn at Stone Ridge on Friday, December 19, 2003, Fritschler used the LERW credit card to pay for a $306.05 meal for himself and Onderdonk. (Ex. 15(b) at 133:1760.)

62. Fritschler also used the LERW Credit Card to pay for dozens of trips to the movies, usually on the weekend, including trips to the movies when he went alone. (Ex. 15(c) at 357; 10/22/12 Tr. 143:11–145:6 (Fritschler).)

63. Investigator Dier testified that none of the purchases described in Paragraphs 57–62, above, were adequately documented as valid charitable expenditures. (Ex. 15(c) at 323–54; 10/15/12 Tr. 107:14–108:03 (Dier).)

64. Fritschler also used LERW's equipment, particularly a lawn mower and tractor, in his own property maintenance business. (Ex. 54 (2/14/08) at 191:20–25, 192:1–4; *id.* (2/10/11) at 90:11–25, 91:1–25, 92:1–4; *id.* (2/10/11) at 189:23–25, 190:1–13.) The use of LERW equipment by Fritschler in his personal business was never authorized by the LERW Board. (*See* 10/18/12 Tr. 133:9–134:14 (Straus).)

65. None of Fritschler's personal expenditures were reflected in the filings that LERW made (belatedly) to the IRS. (Ex. 21.)

66. Fritschler was responsible for LERW's financial affairs, including any necessary filings with government agencies, but failed to ensure that all necessary tax returns and other reports were filed. (10/12/12 Tr. 61:21–62:5, 129:24–131:16 (Onderdonk).) LERW did not file its IRS Forms 990 until December 2006 and never registered or filed annual financial reports with the Office of the Attorney General ("OAG"). (*Id.;* 10/15/12 Tr. 88:16–99:12 (Dier).) Similarly, during the period 2002–2005, Fritschler failed to pay any income tax or file any returns with respect to the payments he received from LERW

(or from any other source). (10/22/12 Tr. 74:15–75:19 (Fritschler).)

67. In approximately 2004 or 2005, the Chairman of the Legislature raised the possibility of making Fritschler a full-time paid County employee. According to Onderdonk, Fritschler rejected this idea and his official status remained that of a volunteer. (10/12/12 Tr. 64:17–66:1 (Onderdonk).)

68. Fritschler continued to use his power as EMC Chairman to ensure he would continue to be paid by diverting to LERW the assets (cash and equipment) that the County had allocated to carry out the work of the EMC. Fritschler apparently knew that by diverting the EMC's assets to LERW, LERW would be indispensible to the EMC or, at a minimum, have a sufficient stockpile of equipment used by the EMC so that if he was removed from the EMC, he could still continue to lead "his program." (10/12/12 Tr. 31:12–24, 34:1–34:10 (Onderdonk).)

***14** 69. Fritschler apparently further believed that his future at LERW was secure because of his complete control of its Board and its operations and he hoped to one day receive a substantial retirement payment from it. (Ex. 54 (02/14/08) at 115:13–24; 10/12/12 Tr. 69:3–70:24 (Onderdonk).)

70. In 2006, the newly appointed County Auditor began to scrutinize the EMC's relationship with LERW. (Ex. 1 at 130–220; 10/11/12 Tr. 23:18–24:20 (Shapiro).) This review included a hold on the payment of a $58,200 obligation from the County to LERW. (*See* 10/11/12 Tr. 27:1–15 (Shapiro).) Also during 2006, members of the Legislature's Environmental Committee began questioning the EMC's relationship with LERW. (Ex. 2 at 314–44.)

71. As it apparently became clear to him that his conduct was being scrutinized, and that his ability to usher contracts with LERW through the County was in jeopardy, Fritschler took steps to dismantle the EMC and attempted to recreate its programs directly under the aegis of LERW. (*See, e.g.*, Ex. 25.)

72. In late 2006, Fritschler directed Onderdonk to assist him in moving LERW's equipment, including vehicles and computer equipment, off of County property. (Ex. 24; 10/12/12 Tr. 132:15–133:7 (Onderdonk); 10/22/12 Tr. 122:21–124:8 (Fritschler).) Some of this equipment was moved to LERW's property in Rosendale known as Burnt Swamp; other equipment was moved to the Century House, the home of Fritschler's friend Dietrich Werner; and still other equipment was put into storage. Then, on January 8, 2007, Fritschler resigned from his position as EMC Chairman. (Ex. 49.)

73. At about the same time, LERW finally filed five years' worth of IRS Forms 990 with the IRS. (Ex. 21; 10/12/12 Tr. 129:24–131:16 (Onderdonk).) In the following months, LERW reached out to the ten local municipalities with whom Fritschler had been working on MS4 Compliance in his capacity as EMC Chairman, offering to have LERW —which ceased to be a vendor to the County upon Fritschler's resignation from the EMC—replace the EMC in assisting them with MS4 Compliance. (*See, e.g.*, Ex. 25.) Fritschler also entered into a formal contract with LERW that provided him with a $56,800 salary per year. (Ex. 23.) Although it was not entered into until March 2007, the contract purported to cover the period from September 2006 through September 2007. (*Id.*)

74. As a result of Fritschler's actions, the County was faced with fulfilling its environmental obligations in 2007 without access to equipment and data necessary to carry out the EMC's programs that Fritschler had surreptitiously arranged to be transferred to LERW. (10/11/12 Tr. 119:23–131:23, 160:4–160:11 (Doyle).) In particular, the County needed certain mapping and pollution abatement equipment to assist localities in complying with MS4 Compliance. (*Id.* at 123:13–124:11, 132:9–134:2.) After Fritschler's resignation from the EMC, this equipment was, however, unavailable to the County and instead was used by Fritschler to further his attempt to have LERW provide services to the localities. (Ex. 25.)

***15** 75. Requests from the County for the return of this equipment were met with silence or refusals. (Ex. 42(Clark 3); 10/11/12 Tr. 126:25–130:2 (Doyle).) Fritschler ultimately did return to the County certain digital data, but in a manner that omitted a crucial data key, thus rendering the data useless. (10/11/12 Tr. 126:25–130:2 (Doyle).) Moreover, when, over a year after the commencement of this action, LERW's computers finally were turned over to County, Fritschler had wiped them clean of all data (including data that should have been preserved because litigation had commenced) using a

program specifically designed for that purpose. (10/22/12 Tr. 124:9–127:15 (Fritschler).)

76. As a result of Fritschler's conduct, the County was forced to purchase the same type of equipment it had previously acquired for the EMC, but which Fritschler had improperly transferred to LERW. (10/11/12 Tr. 132:13–134:3 (Doyle).) The equipment that the County was forced to re-purchase included a hydromulcher worth $45,650 and various cameras and GIS mapping equipment. (*Id.;* Ex. 33 at 135–43.)

77. During the period 2002–06, the County paid approximately $1.7 million to LERW pursuant to the contracts that Fritschler, in his capacity as EMC Chairman, awarded to LERW. (Ex. 15(c) at 321(a)-(c).)

78. The funds paid to LERW pursuant to these contracts came from the County's accounts. (10/22/12 Tr. 113:22–115:5 (Gulnick).) The grant funds received by the County were not held in escrow and did not belong to anyone other than the County. (*Id.*) Contrary to Fritschler's assertion, whether or not the County received these funds from grants or as a result of taxes levied on County residents, the funds belonged to the County as soon as they were received and deposited into County accounts. (10/22/12 Tr. 113:22–115:5 (Gulnick).)

79. Pursuant to the LERW Contracts, the County sub-contracted much of its environmental programming to LERW. (*See* Ex. 3 at 1–288.) Nevertheless, during 2002 through 2006, it was the staff of the EMC, together with Fritschler, the head of the EMC, that primarily carried out these programs. (Ex. 36, 40, 51; 10/12/12 Tr. 32:03–32:14 (Onderdonk); 10/11/12 Tr. 84:1–84:6 (Bartholomew).) Although Fritschler was involved in carrying out these programs, the County believed he was doing so on a volunteer basis in his capacity as EMC Chairman. (*See* ¶¶ 17, 35, 52, *supra.*) In essence, the County overpaid LERW for services that were already being provided by the EMC or easily could have been provided by it. Fritschler has asserted that it was necessary for the County to contract with LERW because federal rules pertaining to LSA funding required that a community-based organization such as LERW be involved in the programs for which the LSA grants were awarded. (Ex. 3 at 120; 10/19/12 Tr. 60:9–61:8 (Strouse); 10/22/12 Tr. 38:11–38:20; (Fritschler).) However, the LSA grants that Fritschler submitted identified the EMC/MHI as the community-based organization, not LERW. (Ex. 3 at 120; 10/22/12 Tr. 85:13–87:8, 87:25–88:18 (Fritschler).)

***16** 80. The funds paid by the County to LERW, pursuant to the LERW Contracts, constituted over 92% of LERW's income during the period 2002–06. (Ex. 15(c) at 321(a)-(c); 10/15/12 Tr. 97:14–97:22 (Dier).) During this period, LERW's checking account balance grew from $149,121.02 to $262,244.11, nearly all as a result of funding that it received from the County that was not utilized on any program activity. (Ex. 52; 10/15/12 Tr. 123:4–123:17 (Dier).)

81. Fritschler apparently viewed these funds as earmarked to pay for his retirement. (Ex. 54 (02/14/08) at 115:13–24; 10/12/12 Tr. 69:3–70:24 (Onderdonk).) The difference between the amount in LERW's account at the beginning of 2002 and at the end of the period, $113,123.09, represents the excess amount paid by the County above what was necessary for LERW to carry out the EMC's programs (assuming *arguendo* that any funds paid to LERW were used to carry out the EMC's programs) and should be returned to the County as restitution.

82. During the period of 2002 through 2006, by using LERW's Credit Card, Fritschler spent another $38,070.29 of LERW's funds for meals at restaurants and delis and another $26,151.95 of LERW funds for other personal expenditures, including groceries, a vacation, clothing, movies, books, music, pet care, Christmas gifts and drug store items. (Ex. 52 at 1; Appendix 2.) Even after Fritschler resigned from the EMC in 2007 and began receiving a $56,800 salary from LERW, he continued to use the LERW Credit Card to pay for $3,424.87 in personal expenditures. (Ex. 52 at 2; Appendix 2.)

83. If the County had known of Fritschler's role at LERW or that he was benefitting from the contracts from the EMC, it would have had the opportunity to terminate its contractual relationship with LERW and take any other necessary steps to protect itself from the damages that resulted from Fritschler's divided loyalties. (*See* ¶ 49, *supra.*) However, Fritschler's misrepresentations prevented the County from learning the details of his role at LERW.

84. Fritschler used LERW, in essence, as a holding company for the significant array of equipment used to carry out the EMC's environmental programs.

(10/12/12 Tr. 31:12–24, 34:1–34:7 (Onderdonk); 10/17/12 Tr. 190:14–190:25, 192:11–192:13 (Straus).) Had County officials been apprised of Fritschler's conflict of interest with LERW in a timely manner, they could have taken steps to protect themselves from the diversion of County assets to LERW by Fritschler. Instead, upon Fritschler's resignation from the EMC in January 2007, the County was left to fulfill the EMC's programs without the benefit of the equipment held by LERW.

85. In its 2006 IRS Form 990, LERW valued its inventory at the end of 2006 at $118,896. (Ex. 22 at 4; Ex. 52; 10/15/12 Tr. 125:8–126:3 (Dier).) As a result of the 2009 Settlement, equipment worth $43,516 was returned to the County. (Ex. 54 at 4; Ex. 52.) The Attorney General contends that the difference, $72,699, represents the diminution in value of the equipment that Fritschler rendered unavailable to the County before it was returned to the County pursuant to the 2009 Settlement. (Ex. 52.) The Attorney General argues that the full amount of the difference, $72,699, should be returned to the County as restitution.

***17** 86. On May 12, 2008, LERW sued the County for payment of the $58,200 due to LERW pursuant to its contracts with the County that that had been withheld by the County Auditor. (Ex. 44.) As with all of the LERW Contracts, Fritschler had signed Onderdonk's name on each of the three contracts on which this payment was allegedly due when they were entered into in 2005 and 2006. (Ex. 3 at 280, 282, and 285; 10/12/12 Tr. 83:19–84:14 (Onderdonk).) Two days after LERW commenced its action against the County, on May 14, 2008, the Legislature considered a resolution proposed by Legislator Parete, who Fritschler called as a witness at trial, to direct the County Treasurer to pay this amount to LERW. (Ex. 45.)

87. Fritschler again failed to inform the Legislators voting on Legislator Parete's proposal of his role with respect to the award of these contracts, his signing Onderdonk's name to them, his payments to himself from the LERW Bank Account or his personal use of the LERW Credit Card. (Ex. 45, 47 & 48.)

88. Legislator Parete testified that when he voted on the resolution, he did not know about Fritschler's practice of signing Onderdonk's name on LERW's contracts with the County. (10/18/12 Tr. 73:11–73:24, 75:24–76:6 (Parete).) Parete and the other Legislators who testified at the trial that were on the Legislature at the time of the 2008 vote, Legislators Donaldson and Shapiro, confirmed that this was material information that the Legislature should have had before voting on the resolution. (*Id.*; 10/10/12 Tr. 75:12–76:9 (Donaldson); 10/11/12 Tr. 27:1–28:8 (Shapiro).)

89. The Legislature voted in favor of Legislator Parete's resolution and the $58,200 was paid to LERW. (Ex. 34 at 138; Ex. 46) .) Less than two weeks later, LERW issued a check for $40,000 payable to Fritschler. (Ex. 6 at 577; Ex. 15(a) at 32.) The Attorney General contends that because the Legislature remained uninformed regarding Fritschler's conflict of interest at the time of this resolution and would not have approved it if this information had been disclosed, the full $58,200 should be repaid to the County as restitution.

CONCLUSIONS OF LAW

I find that the Attorney General has prevailed on the his First and Second Causes of Action against Fritscher that allege violations of the Tweed Law (Executive Law Section 63–c).

Executive Law Section 63–c entitled "Action by the people for illegal receipt or disposition of public funds or other property" provides in part at subsection 1. "Where any money, funds, credits, or other property, held or owned by the state, or held or owned officially of otherwise for or in behalf of a governmental or other public interest, by a domestic, municipal, or other public corporation, or by a board, officer, custodian, agency, or agent of the state, or of a city, county, town, village or other division, subdivision, department, or portion of the state, has heretofore been, or is hereafter, without right obtained, received, converted, or disposed of, an action to recover the same, or both, may be maintained by the state in any court of the state ... having jurisdiction thereof, although a right of action for the same cause exists by law in some other public authority ... The attorney-general shall commence an action, suit or other judicial proceeding, as prescribed in this section, whenever he deems it for the interests of the state so to do; or whenever he is so directed, in writing, by the governor."

***18** As pointed out by the Court in *State v. Grecco,* 21 A. D.3d 470 (2d Dept 2005): "In sum, the Tweed Law vests

the Attorney–General with the discretionary authority to seek the recovery of money or property (other than real property) belonging to the State or a municipality, or to recover damages or other compensation for the same, or both, pursuant to any viable action or proceeding at law or in equity available to the State or municipality." (at 477)

Pursuant to the January 8, 2007, Resolution of the County Legislature, the Attorney General began his investigation that led to the filing of the lawsuit that was the subject of this Trial. The Tweed Law confers authority on the Attorney General to prosecute common law fraud and breach of duty claims against Fritschler on behalf of the County.

The Court finds that the Attorney General has satisfied its burden of proving that Fritschler committed fraud against the County. The elements of a cause of action for fraud are: (i) a misrepresentation of a material fact; (ii) the party making the misrepresentation knew it to be untrue; (iii) the misrepresentation was made with the intent to deceive and for the purpose of inducing the other party to act upon it; (iv) the other party justifiably relied on the misrepresentation and was thereby induced to act or refrain from acting; and (v) injury or damage. [*see Eurycleia Partners v. Seward & Kissel, LLP,* 12 NY3d 553, 559 (2009).]

In a case against a fiduciary, like Fritschler, a fraud action may be maintained where the fiduciary intentionally conceals a material fact and the principal relies on this non-disclosure to the principal's detriment. [*see American Baptist Churches of Metropolitan New York v. Galloway,* 271 A.D.2d 92, 100 91st Dept 2000).]

During the period from 2002 through the end of 2006, Fritschler made numerous misrepresentations in order to conceal his role at LERW, intentionally deceiving County employees and Legislators into believing that he had no official role at LERW after his sham resignation and that he was not receiving financial and other benefits from it. For example, Fritschler presented contracts to the County that gave no indication of his role with LERW and that did not give any indication that he, and not Onderdonk, had signed Onderdonk's name and had made the decision to sign them.

Fritschler also made numerous fraudulent misrepresentations to County officials and Legislators to convince them that he performed his environmental work on a volunteer basis and concealed the fact that he was receiving payments from LERW with County funds. When asked about his means of livelihood, Fritschler actively misled these County officials by telling them that he worked as a contractor or maintained estates. He also routinely stated that he was performing work on environmental matters as a volunteer.

In addition, by failing to register LERW with the OAG and timely filing LERW's IRS Forms 990, Fritschler concealed from the public information that could have alerted County officials to his continued control over and receipt of money and other benefits from LERW. In particular, the IRS Form 990, which is filed with the OAG as part of the annual financial reports of registered charities, requires charities to list their "current officers, directors, trustees, and key employees." (Ex. 21, Part V–A.) Fritschler's control over LERW warranted his inclusion on this list.

***19** During 2002 through 2006, Fritschler used his position as EMC Chairman to obtain sizable budgets for the EMC from which he directed approximately $1.7 million be paid to LERW pursuant to the LERW Contracts. Fritschler apparently knew that this scheme would be impossible to carry out if the County Legislators and officials were aware of his control over LERW's affairs and his receipt of money and other benefits from that entity. Fritschler knew this because, in 2002, County officials had told him that his resignation from LERW was a precondition for his continued service as EMC Chairman.

To maintain his scheme post 2002, Fritschler intentionally concealed his ongoing role at LERW by falsely asserting that he had resigned from LERW and by making representations that concealed his continued association with LERW, such as misrepresenting his own signature as that of Onderdonk's and falsely stating that he worked on environmental matters as a volunteer. [*see Striker v. Graham Pest Control,* 179 A.D.2d 984, 985 (3d Dept 1992), where it was held that an intent to deceive can be inferred from the failure to disclose].

Fritschler's admission that he worked hard to make Onderdonk's signatures on the LERW Contracts appear genuine, rather than indicating that he was signing his name for him, further establishes that Fritschler intended

to deceive the County. [*see Cetnar v. Kinowski,* 263 A.D.2d 842 (3d Dept 1999), where it was held that an intent to deceive can be inferred from circumstantial evidence.]

The County relied on Fritschler's misrepresentations in numerous ways. Peruso, the County's Purchasing Agent, relied on the fact that Onderdonk signed the LERW Contracts in order to determine that they were arm's length transactions. As Peruso testified, if she had known that Fritschler was, in effect, signing both sides of the LERW Contracts (both as the EMC department head on the Contract Approval Routing Slip and as LERW's representative on the contract), it would have raised a red flag. (10/17/12 Tr. 24:16–24:20 (Peruso).) In such a case, she would not have approved the LERW Contracts, but rather would have reported the matter to the County Attorney immediately.

Similarly, the County's Insurance Agent, Szpulecki, relied on the forms filed by Fritschler regarding LERW's lack of "compensated individuals" in order to approve the LERW Contracts without the usual presentation of proof of Workers Compensation Insurance. In addition, she would have been concerned if she learned Fritschler was signing Onderdonk's name on the LERW Contracts and, like Peruso, would have reported the matter to the County Attorney immediately.

Each of the current and former Legislators who testified at trial indicated that Fritschler's signing of the contracts for LERW was material information that the Legislature should have had at the time the contracts were being entered into.

As a result of Fritschler's fraud, the County entered into and made payments on the LERW Contracts which substantially harmed the County in the following ways:

***20** Firstly, the County overpaid LERW by $113,123.09, the amount that the LERW Bank Account grew as a result of Fritschler's awarding contracts to it during 2002 through 2006. Since LERW received virtually all of its funds from the County, this increase in its assets was a direct result of the County overpaying LERW for the services it purportedly provided.

Secondly, Fritschler used $152,143.78 in County funds for his personal use during 2002 through 2006, a time when he held himself out as a volunteer. The use of County funds for Fritschler's personal use was not approved by the County and, as a result, all unauthorized benefits Fritschler received must be disgorged and returned to the County.

Thirdly, Fritschler deprived the County of the use of equipment worth $118,896 that he had put in LERW's name, by moving this equipment off County property and by causing LERW to refuse to make it available to the County upon his resignation from the EMC in 2007. As a result of the 2009 Settlement, equipment worth $43,516 was returned to the County. The difference, $72,699, represents the diminution in value of the equipment that Fritschler rendered unavailable to the County before it was returned to the County pursuant to the 2009 Settlement.

Fourthly, Fritschler defrauded the County into paying an additional $58,200 in 2008 to LERW for contracts that he caused the EMC to enter into without fully disclosing the material facts detailed above.

Accordingly, the Court finds that the County has been damaged by Fritschler's fraud in the principal sum of $396,165.87. This amount was determined by adding up the $113,123.09 representing the increase in LERW's bank account, the $152,143.78 in funds used by Fritschler for personal use, the $72,699.00 representing the diminution in the value of the equipment, and $58,200.00 in funds for LERW contracts for a total of $396,165.87.

The Court finds that the Attorney General has met his burden of proving that Fritschler breached his fiduciary duty to the County. The elements of a claim for breach of fiduciary duty are: (i) the existence of a fiduciary duty; (ii) its breach; and (iii) damages flowing from the breach of fiduciary duty. [*see, e.g., Bromwell Ault v. Soutter,* 204 A.D.2d 131, 131 91st Dept 1994).]

A fiduciary relationship arises when a party reposes trust in another to carry out certain duties and the other party agrees to accept that delegation of trust and carry out those duties. *EBC I, Inc. v. Goldman Sachs & Co.,* 5 NY3d 11, 19–20 (2005) Thus, a fiduciary relationship "exists between two persons when one of them is under a duty to act for or to give advice for the benefit of another upon matters within the scope of the relation." *Id.* at 19 (quoting Restatement (Second) of Torts § 874, cmt. [a]). "This definition expressly refers to an agency relationship

and an advisory relationship in the disjunctive. Hence, either is sufficient to establish the fiduciary relationship." *Pergament v.. Roach,* 41 AD3d 569, 571 (2nd Dep't 2007).

***21** A fiduciary duty will attach even in circumstances when the party advises the principal, but does not have the power to bind the principal. *Pergament,* 41 AD3d at 571 ("since one can give advice to an entity without having the authority to bind it, the Supreme Court's conclusion that the moving defendants were not fiduciaries because they had no authority to bind [the principal] is incorrect").

Fiduciary duties arise regardless of whether the party in whom trust is reposed is a volunteer or is compensated. Restatement (3rd) Agency § 8.01, cmt. (c) ("the fiduciary principle is applicable to gratuitous agents as well as agents who expect compensation for their services").

Fritschler owed fiduciary duties to the County because the County entrusted him with wide powers and granted him discretion in managing the EMC's affairs and he accepted the County's delegation of trust by acting as Chairman of the EMC for a decade. The discretion and trust given to Fritschler included the authority to: (i) draft and submit the EMC's budget to the County Administrator; (ii) design the EMC's programs; (iii) select the County's vendors for services contracts; and (iv) supervise and work with the EMC's employees in carrying out the County's environmental conservation programs. The performance of these duties also cloaked Fritschler with public officer status, and thus he had fiduciary responsibilities to the County for this reason as well.

Throughout the trial, Fritschler contended that he did not owe a fiduciary duty to the County because he was not an "officer" of the County but a mere volunteer. He argued that since the EMC was not established by a local law, his position as Chairman of the EMC could not be considered as a "public office". He also argued that since he was not an office holder or an employee of the County, he was not bound by the County's Ethic's Law (the Ethic's Law).

The Court has accepted the Attorney General's contention that as chairman of the EMC, Fritschler was a public officer. The Court concurs with the Attorney General's argument that there is no requirement that the office occupied by a public officer be established by local law. The Attorney General has pointed out that pursuant to County Law Section 153(1), counties can exercise their powers through the adoption of a resolution. Citing an Informal Attorney General's Opinion, the Attorney General has further pointed out that the statutory designation of a position as an office is but one of several possible indications for the recognition of public office.

The essential and dispositive element of public office is that "the duties to be performed shall involve the exercise of some portion of the sovereign power, whether great or small." *Held v. Hall,* 741 N.Y.S.2d 648, 657 (Sup.Ct. Westchester Cty.2002) (quoting *People ex rel Corkhill v. McAdoo,* 90 N.Y.S. 689 (2d Dept 1904); *Dawson v. Knox,* 231 A.D. 490, 492 (3d Dept 1931), *aff'd* 267 N.Y. 565 (1935)). In determining public officer status, whether the individual exercised discretion and independence in carrying out government functions is the key factor. *County of Suffolk v. State of New York,* 138 A.D.2d 815, 816 (3d Dept 1988) (a public officer "exercises a high degree of initiative and independent judgment"), *aff'd,* 73 N.Y.2d 838 (1988). Another indicia of public officer status, applicable here to Fritschler, is the person's "appointment for a definite term." 1995 N.Y. Op. (Inf.) Att'y Gen. 4; 1995 N.Y. AG LEXIS 96 at *2; Finally, public officer status may arise whether or not someone is paid. 2008 N.Y. Op. (Inf.) Att'y Gen. 5, 2008 N.Y. AG LEXIS *2 (uncompensated ethics board members were public officers); *see also* Public Officers Law § 64 (providing for reimbursement of expenses for unpaid public officers).

***22** By accepting the County's request that he carry out the County's environmental programs, as Chairman of the EMC, and by undertaking this duty, Fritschler satisfies the common law standard for the establishment of public officer status.

As a public officer, as well as because of his undertaking the duties entrusted to him as EMC Chairman, Fritschler owed fiduciary duties to the County. [*see Grecco,* 21 AD3d at 474–78 (County officials are required to act faithfully in the course of their employment with the County); *Tuxedo Conservation & Taxpayers Assoc. v. Town Bd. of Town of Tuxedo,* 69 A.D.2d 320, 324 (2d Dept 1979) (fiduciary duty of "the punctilio of an honor the most sensitive" applies to public servants) (quoting *Meinhard v. Salmon,* 249 N.Y. 458, 464 (1928)); *Landau v. Percacciolo,* 66 A.D.2d 80, 87 (2d Dept 1978) ("[t]he relationship between a municipality and its servants springs from the

fiduciary roots of agency, a concept deeply embedded in the common law"), *aff'd,* 50 N.Y.2d 430 (1980).]

"An agent has a fiduciary duty to act loyally for the principal's benefit in all matters connected with the agency relationship." Restatement (Third) Agency § 8.01. Fiduciary duty requires the "avoidance of situations in which a fiduciary's personal interest possibly conflicts" with the interests of his principal. *Birnbaum v. Birnbaum,* 73 N.Y.2d 461, 466 (1989); *see also* Restatement (Second) of Agency § 387 ("an agent is subject to a duty to his principal to act solely for the benefit of the principal in all matters connected with his agency"). In particular, "[a]n agent has a duty not to acquire a material benefit from a third party in connection with transaction conducted or other actions taken on behalf of the principal or otherwise through the agent's use of the agent's position." Restatement (Third) Agency § 8.02. This is true even if the agent does not believe any harm will befall the principal as a result of the agent's taking the benefit. *Id.,* cmt.(b).

As an agent and public officer of the County, Fritschler owed the County this duty of trust and loyalty. *See* Restatement (Second) of Agency § 13; *Sokoloff v. Harriman Estates Dev. Corp.,* 96 N.Y.2d 409, 416 (2001); *American Map Corp. v. Stone,* 264 A.D.2d 492, 492–93 (2d Dept 1999). Fritschler breached his duty of loyalty to the County by using his position as EMC Chairman to divert County funds to LERW, an entity that he controlled and from which he received substantial benefits. In so doing, Fritschler surreptitiously provided himself with compensation using County funds.

In addition, the work that had ostensibly been outsourced to LERW was, in fact, performed by County employees under Fritschler's supervision. Accordingly, LERW served no purpose other than as a holding company for the cash surpluses generated by the EMC's programs and for the vehicles and equipment used by the EMC. As such, Fritschler ensured that these resources were available to him—but not the County—upon his resignation from the EMC on January 8, 2007.

***23** A fiduciary with divided loyalties must disclose any potential conflicts to his principals. In particular, a fiduciary must disclose "any substantial advantage" he receives "from third persons," and any advantage which may have "eroded [the fiduciary's] duty of undivided loyalty to [its] employer." *Black v. MTV Networks Inc.,* 172 A.D.2d 9, 11 (1st Dept 1991); *TPL Associates v. Helmsley–Spear, Inc.,* 146 A.D.2d 468, 470 (1st Dept 1989) (holding that principal has no duty to inquire into agent's relationships with third parties and that the agent has the affirmative obligation to disclose any conflicts to the principal).

This common law fiduciary duty to disclose one's conflicts of interest applies to public officials. *Grecco,* 21 AD3d at 477–78 (which reinstated the Attorney General's claim for common law breach of fiduciary duty against Suffolk County official who failed to disclose his conflict of interest in real estate transaction to Suffolk County).

The common law duty of public officials to disclose their conflicts of interest to the municipalities that they serve is consistent with General Municipal Law ("GML") § 803, which requires such disclosure. *Landau,* 66 A.D.2d at 87–88 (Putnam County official breached his statutory duty to disclose to the County his interest in real estate transaction). GML § 803 provides that: "Any municipal officer or employee who has, will have, or later acquires an interest in ... any actual or proposed contract ... with the municipality of which he or she is an officer or employee, shall publicly disclose the nature and extent of such interest in writing to his or her immediate supervisor and to the governing body thereof as soon as he or she has knowledge of such actual or prospective interest. Such written disclosure shall be made part of and set forth in the official record of the proceedings of such body."

Trial testimony established that Fritschler had a direct financial interest in LERW, which received a significant portion of the EMC's budget, that plainly conflicted with his duties as the EMC Chairman to make independent decisions concerning to whom to award County contracts. The evidence at trial also established that Fritschler failed to make any disclosure to the County officials and Legislators who acted on EMC's proposed budget requests and contracts that he, Fritschler, maintained complete control over LERW's finances, signed virtually all LERW checks, had exclusive use of the LERW Credit Card, and reaped substantial financial benefits through his control of LERW's accounts. Notwithstanding his clear fiduciary duties, Fritschler never disclosed his financial interest in or control over LERW to the County Legislature or any of the County employees with whom he dealt.

Fritschler argued that he did not have any duty to disclose his conflicts of interest because he was not specifically listed among the County officers that were required to make financial disclosures under Section 3 of the Ethics Law. However, other sections of that law refute his argument. In particular, while Section 3 of the Ethics Law only applies to "Certain County Officers," Section 1 of the Ethics Law applies to all officers and employees, even unpaid ones. (Ex. EE at 31 § 1; *see id.* § 1(E) (referring to paid and unpaid officers). As EMC Chairman, Fritschler presented proposed budgets to the Legislature and awarded contracts to LERW without disclosing his association with, or compensation from, that entity. His failure to fully disclose his conflicts violated a number of provisions in Section 1 of the Ethics Law.

***24** Section 1(E) of the Ethics Law requires all County officers, whether "paid or unpaid" who participate in discussions with the County Legislature concerning legislation to "publicly disclose on the official record the nature and extent of any direct or indirect financial or other private interest he or she has in such legislation." (Ex. EE at 31–32.) Similarly, Section 1(C) precludes all employees and officers from entering "into any agreement, express or implied, for compensation for services rendered in relation to any matter before any municipal agency over which he or she has jurisdiction or to which he or she has the power to appoint any member, officer or employee." (Ex. EE at 31.) Finally, Section 1(G) provides that County employees and officers "shall not ... render services for private interests when such employment or service creates a conflict with or impairs the proper discharge of his or her official duties." (Ex. EE at 32.)

"It is fundamental that a fiduciary must make whole a beneficiary of the trust for any damage resulting from a breach of the fiduciary's duty." *Evans v. Catalino,* 88 A.D.2d 780, 781 (4th Dept 1982); *see Matter of Rothko,* 43 N.Y.2d 305, 322 (1977). "[B]reaches of a fiduciary relationship ... comprise a special breed of cases that often loosen normally stringent requirements of causation and damages." *Gibbs v. Breed, Abbott & Morgan,* 271 A.D.2d 180, 188–89 (1st Dept 2000) (quoting *Milbank, Tweed, Hadley & McCloy v. Chan Cher Boon,* 13 F.3d 537, 543 (2nd Cir.1994)). Thus, a plaintiff need only allege that "the offending parties' actions were a substantial factor in causing an identifiable loss." *Gibbs,* 271 A.D.2d at 189 (quoting *Milbank Tweed,* 13 F.3d at 543).

Accordingly, the Court finds that the County has been damaged pursuant to the Second Cause of Action by Fritscher's breach of his fiduciary duty to the County in the sum of $396,165.87. This amount was calculated by following the same reasoning used by the Court in determining the damages owed to the County because of Fritschler's fraud as proven under the First Cause of Action.

The Court finds that the Attorney General has prevailed on his Third Cause of Action against Fritschler alleging the Fritschler breached his fiduciary duty to LERW.

The N–PCL requires directors and officers of not-for-profit corporations to adhere to basic fiduciary duties that include the duty of care, the duty of loyalty and the duty of obedience. N–PCL § 717; [*see Martha Graham School & Dance Foundation, Inc. v. Martha Graham Center of Contemporary Dance, Inc.,* 224 F.Supp.2d 567 (S.D.NY 2002); *see also Manhattan Eye, Ear & Throat Hosp. v. Spitzer,* 186 Misc.2d 126, 151 (Sup.Ct. New York Cty.1999) ("As caretaker, the board ha[s] the fiduciary obligation to act on behalf of the corporation ... and advance its interests")]

Pursuant to the N–PCL § 713, an officer of a not-for-profit corporation is someone elected or appointed to certain positions of responsibility by the corporation's board of directors. The Court finds that as the individual charged by the LERW Board with managing LERW's affairs and administering its accounts, Fritschler was an officer within the meaning of N–PCL § 713.

***25** In addition, it is well established that even if a person is not officially appointed as an officer, he may be considered to be a *de facto* officer by virtue of his actions and the responsibilities that are delegated to him in running the organization. [*see Kessel v. Dodd,* 46 A.D.2d 645, 646 (2d Dept 1974) ("[t]he doctrine of *de facto* officers is of ancient origin and applies to private as well as public officers"), *aff'd,* 35 N.Y.2d 722 (1974); *Tzolis v. Wolff,* 13 Misc.3d 1151(A), 2006 N.Y. Misc. LEXIS 1125, (Sup.Ct. N.Y. Cty.2006); *aff'd in relevant part,* 39 AD3d 138, 140–41, 146 (1st Dept 2007). A *de facto* officer has the same fiduciary duties to a charity as its named officers. *see Tzolis,* 2006 N.Y.Misc. LEXIS 1125 at *8–*9 (party acting

as a *de facto* manager of an LLC subject to fiduciary duties to the LLC).]

The use of a charity's assets by a director or officer (titular or *de facto*) for his or her personal benefit constitutes a violation of his fiduciary duties. A fiduciary who violates this duty is responsible for making the corporation whole and is required to repay the losses sustained by the corporation due to his breach. N–PCL § 720(a)(1)(B).

N–PCL § 720 provides a cause of action, *inter alia,* against a director or officer for the "acquisition by himself or transfer to others, loss, or waste of corporate assets due to neglect of, failure to perform, or other violation of his duties." *Vacco v. Aramony,* N.Y.L.J., Aug. 7, 1998, at 21 (Sup.Ct. N.Y. Cty.1998) (Attorney General had standing to sue officers of the United Way pursuant to N–PCL § 720 for losses suffered by the not-for-profit entity as a result of officers' breaches of fiduciary duty, including the misappropriation of United Way funds for personal use). *See also People v. Grasso,* 54 AD3d 180, 204 (1st Dep't 2008) (by giving Attorney General standing to sue directors and officers under N–PCL § 720, State Legislature has made a "public policy determination that it is in the public interest for the Attorney General to police not-for-profit corporations.")

Any compensation paid by a not-for-profit corporation to its directors and officers must be "commensurate with the services performed." N–PCL § 202(a)(12).

Even after his sham resignation from LERW, Fritschler continued to run LERW as the "*de facto* unofficial director of operations." The LERW Board continued to cede complete control of LERW to Fritschler. Fritschler continued to make all decisions concerning LERW's day to day management and continued to: (i) act as its Executive Director; (ii) sign all checks (with Schuman's and Onderdonk's names); (iii) review and sign LERW's contracts (under Onderdonk's name); and (iv) be the primary user of the LERW Credit Card (under his own name). Indeed, Straus recognized that Fritschler continued to be LERW's "CEO" even after his sham resignation. Under these circumstances, Fritschler was an officer, pursuant to N–PCL Section 713, as well as a *de facto* officer of LERW, and subject to fiduciary duties pursuant to N–PCL Section 717. *see Tzolis,* 2006 N.Y.Misc. LEXIS 1125 at * * *8–* * *9.

***26** By 2002, LERW was used primarily as a holding company for the EMC's equipment and the excess revenue generated by the EMC. In addition, to the extent that Fritschler rendered environmental services for the County, it was in his capacity as Chairman of the EMC. As Chairman, Fritschler developed budgets, established policy, supervised County staff, and reported to the Environmental Committee. None of these activities were done in the name of LERW. Therefore, the $87,921.54 in checks that Fritschler paid to his own company, on LERW's Bank Account, does not, therefore, qualify as compensation under the N–PCL. Because the services that Fritschler performed in the area of environmental conservation were to the County as the volunteer Chairman of the EMC, not to LERW, it was improper for him to be paid at all by LERW. *See* N–PCL § 202(a)(12) (compensation must be commensurate with services performed).

In addition, during the years 2002–06, Fritschler used LERW's bank account and credit card for over $64,222.24 in personal expenditures. Many of these purchases were for meals and entertainment for which he maintained no documentation of charitable purpose. Even after he resigned from his position as EMC Chairman in January 2007, Fritschler continued to use the LERW Credit Card for his personal benefit, charging an additional $3,424.87 to LERW.

Under these circumstances, Fritschler's use of the LERW Bank Account to pay himself and his use of the LERW Credit Card for his own personal use constitute waste and self-dealing, in violation of his duty of loyalty to LERW, and renders him liable to LERW under N–PCL § 720(a)(2)(B). Similarly, Fritschler's use of LERW's property for his personal landscaping business constitutes waste.

Accordingly, the Court finds that as a result of Fritscher's breaches of duty to LERW, LERW has been damaged in the principal sum of $155,568.65 and is owed restitution in this amount. This amount was determined by adding up the $87,921.54 in checks paid to Fritscher's Company, Environmental Research Associates, the $64,222.24 in personal expenditures and the $3,424.87 in personal expenses charged on the LERW Credit Card. Pursuant to the December 3, 2009, Stipulation of Settlement, any damages that are owed to LERW after its dissolution are to be paid to the County.

The Court finds that the Attorney General has prevailed on his Fourth Cause of Action against Fritschler alleging that Fritschler breached his fiduciary duty to LERW as a charitable organization.

In addition to the obligations imposed by the N–PCL, trustees of charities are accountable under the EPTL for the "proper administration" of the assets entrusted to them. [*see* EPTL § 8–1.4(a),(m); *Vacco v. Aramony,* N.Y.L.J., Aug. 7, 1998, at 21 (Attorney General had standing to sue officers of the United Way pursuant to EPTL § 8–1.4 for losses suffered by the not-for-profit entity as a result of their breaches of fiduciary duty, such as the loss of charitable funds used for the personal benefit of the officers).]

***27** The EPTL defines a trustee broadly; it is defined as "any individual ... holding and administering property for charitable purposes." EPTL § 8–1.4(a). The Court finds that as a *de facto* officer of LERW, a not-for-profit corporation organized for charitable purposes, and as the individual charged by the LERW Board with managing its affairs and administering its accounts, Fritschler was a "trustee" within the meaning of EPTL § 8–1.4(a). Accordingly, Fritschler is responsible for LERW's failure to administer its charitable assets properly.

Fritschler violated his fiduciary duties under the EPTL by engaging in the self-dealing transactions set forth above, namely, using LERW's bank account and credit card and equipment for his undocumented and unreported personal benefit, rather than for the charitable purposes to which they were obligated to be used. Therefore, pursuant to EPTL Section 8–1.4(m), Fritschler must make restitution to LERW for these wasted funds.

New York charities, such as LERW, are required to register and file annual financial reports with the OAG pursuant to EPTL Section 8–1.4(c). LERW was also subject to the registration and reporting requirements of Executive Law Article 7–A, which requires the registration of entities that solicit charitable contributions from, among other sources, governmental agencies. [*see* Exec. L. §§ 171–a(2), 172.]

Contrary to Fritschler's assertion, the contracts solicited from the County on behalf of LERW constitute contributions pursuant to Executive Law Section 171–a(2). As a charity subject to the registration and reporting requirements of both EPTL § 8–1.4 and Article 7–A of the Executive Law, LERW should have been a "dual" registrant. LERW has never registered or filed annual reports with the OAG, as required under the EPTL and the Executive Law.

Fritschler, as the *de facto* Executive Director of LERW, is one of the individuals responsible for LERW's failure to register and file the required registration and annual financial reports.

Accordingly, the Court finds that as a result of Fritscher's breaches of duty to LERW by failing to administer its charitable assests, LERW has been damaged pursuant to the Fourth Cause of Action in the principal sum of $155,568.65 and is owed restitution in this amount. This amount was calculated by following the same reasoning used by the Court in determining the damages owed to LERW under the Third Cause of Action.

The Court finds that the Attorney General has prevailed on his Fifth Cause of Action against Fritschler seeking a permanent injunction to forever bar him from serving in any capacity for a charitable entity and from soliciting directly or indirectly for any charitable contributions.

The Attorney General has proven that Fritschler engaged in a scheme to defraud County taxpayers and to enrich himself by controlling and misappropriating the assets of a not-for-profit corporation, LERW. This scheme included passing off his own signature as the signature of the president of a New York not-for-profit corporation in order to obtain access to County funds. Fritschler carried on this scheme over a period of at least 7 years. Numerous witnesses testified that they were unaware that Fritschler was serving dual roles with the EMC and the LERW. Nor has Fritschler acknowledged or even appeared to recognize his wrongdoing. On the contrary, by maintaining his lack of liability despite admitting the key facts underlying the Attorney General's claims, Fritschler has demonstrated that he does not understand, and is likely not to follow, the obligations required of a director or officer of a not-for-profit corporation, and cannot be trusted with those obligations in any future role. Because there is a tangible likelihood that Fritschler would violate New York law were he permitted to serve again as an officer or director of a charity, the Court finds that injunctive relief is fully warranted.

***28** The Attorney General contends that he is entitled to pre-judgment interest at the rate of nine (9) percent on the First, Second, Third and Fourth Causes of Action against Fritschler. CPLR Section 5001(a) provides in part: "Interest shall be recovered upon a sum awarded because of a breach of performance of a contract, or because of an act or omission depriving or otherwise interfering with title to, or possession or enjoyment of, property, except that in an action of an equitable nature, interest and the rate and date from which it shall be computed shall be in the Court's discretion".

As pointed out by the court in *Huang v. Fabian A. Sy* (62 AD3d 660 [2d Dept 2009]): "The Supreme Court properly awarded pre-verdict interest as a matter of right pursuant to CPLR 5001(a) upon the principal sum awarded in connection with the plaintiff's causes of action to recover damages for fraud and breach of fiduciary duty (*citations omitted*) ... Contrary to the defendant's contention, these causes of action sounded in law, rather then equity. (*citations omitted*)." (at 661–662) Pursuant to CPLR Section 5004, the applicable rate of pre-judgment interest is nine (9) percent.

It is necessary for the Court to determine at what point in time, the pre-judgment interest began to accrue. CPLR Section 5001(b) provides in part: "Interest shall be computed from the earliest ascertainable date the cause of action existed ... Where such damages were incurred at various times, interest shall be computed upon each item from the date it was incurred or upon all of the damages from a single reasonable intermediate date."

The Court is not persuaded by the argument of the Attorney General that the date for the start of pre-judgment interest should be set at January 8, 2007, for Fritchler's refusal to turn over the equipment having a value of $72,699.00; for May 16, 2008, for the payment of the $58,200.00 to LERW; for July 1, 2004, for the accumulation in the LERW bank account of $113,123.09 and Fritschler's personal expenses of $64,222.24, and for January 1, 2008, for purchases of $3,424.87 Fritscler made on the LEWR Credit Card.

Under CPLR Section 5001(b), the Court is allowed to compute pre-judgment interest upon all of the damages from a single reasonable intermediate date. In the exercise of its discretion, the Court has determined that pre-judgment interest on all of the damages and restitution awarded herein will be calculated from the date the Attorney General's Verified Complaint was filed with the Ulster County Clerk's Office, which is October 10, 2008.

The Attorney General has also sought that costs and disbursements be imposed upon Fritschler pursuant to CPLR Sections 8101 and 8301(a)(9) in the sums of $700.00 and $250.00. This relief is granted.

JUDGMENT

In making its final determination, as to the total damages and restitution owed by Fritschler, the Court is mindful of the fact that pursuant to the Stipulation of Settlement dated December 3, 2009, any damages that are owed to LERW after its dissolution are to be paid to the County. The Court is also mindful of the fact that the County cannot have a "double recovery" on some of the damages nor should Fritschler be made to pay twice for the same damages and restitution. The $87,921.54 in checks paid on LERW's checking account to Fritschler's company were counted as damages on the Attorney General's First and Second Causes of Action and on his Third and Fourth Causes of Action. Likewise, Fritschler's LERW Credit Card expenditures of $64,222.24 for his personal expenses were counted as damages on the Attorney General's First and Second Causes of Action and on his Third and Fourth Causes of Action.

***29** Therefore, the total of the principal damages that should be paid collectively on the First and Second Causes of Action is $244,022.09 which sum includes the increase in the LERW checking account of $113,123.09, the $72,699.00 value of the equipment improperly withheld and the 2008 payment of $58,200.00 to LERW. Further, the total of the principal damages and restitution that should be paid collectively on the Third and Fourth Causes of Action is $155,568.65 which sum includes the $87,921.54 in checks payable to Fritscher's company, and the $64,222.24 and the $3,424.87 personal expenses on the LERW Credit Card.

Thus, the total of the principal damages and restitution to be paid by Fritschler is $399,590.74. Fritscher is entitled to have this sum offset by a portion of the settlement proceeds paid by the other Defendants. The Court will subtract $14,168.27 which is reached by adding the $33.42 balance left over from the 2009 Settlement to Straus's

$15,000.00 settlement and reducing it by $865 .15, the cost to provide Fritschler with a copy of the trial transcript, to arrive at a final principal sum of $385,422.47. The Court will not include the $1,158.00 used to pay the final bill for LERW's counsel to further reduce the offset. The $14,168.27 will be subtracted from the total of damages to be awarded under the First and Second Causes of Action.

Accordingly, it is hereby

ORDERED, that the Attorney General shall have judgment against Fritschler on his First and Second Causes of Action in the sum of $229,853.82 with pre-judgment interest at the rate of nine (9) percent accruing from the date of October 10, 2008; and it is further

ORDERED, that the Attorney General shall have judgment against Fritschler on his Third and Fourth Causes of Action in the sum of $155,568.65 with pre-judgment interest at the rate of nine (9) percent accruing from the date of October 10, 2008; and it is further

ORDERED, that pursuant to Executive Law Sections 63(12) and 175(2) and EPTL Section 8–1.4, Fritschler is hereby enjoined from:

a. serving as a trustee, director, officer, or in any other fiduciary capacity, of any charitable trust, not-for-profit corporation, or other charitable entity, domestic or foreign, conducting activities (as defined in N–PCL Article 13) in the State of New York; and

b. engaging, directly or indirectly, in any solicitation of any person in the State of New York for a contribution to any charitable organization, or participation in or controlling such solicitations (as the terms person, solicit, contribution, and charitable organization are defined in Executive Law Section 171–a); and it is further

ORDERED, that the Attorney General is awarded costs and disbursements in the sum of $950.00.

This shall constitute the Decision, Order and Judgment of the court. All papers, including this Decision, Order and Judgment are being returned to the attorney for the Plaintiff. The signing of this Decision, Order and Judgment shall not constitute entry or filing under CPLR 2220. Counsel is not relieved from the applicable provisions of that rule relating to filing, entry and notice of entry.

***30 SO ORDERED AND ADJUDGED.**

Papers Considered:

1.Bench Trial Transcripts dated October 10, 2012, October 11, 2012, October 12, 2012, October 15, 2012, October 17, 2012, October 18, 2012, October 19, 2012 and October 22, 2012.

2.Trial Exhibits: 1–17, 18–28, 31–37, 40, 42–58, A–C, E–F, I–K, N, P–T, V–X, AA, CC–GG.

3.Plaintiff's Proposed Findings of Fact and Conclusions of Law, dated March 11, 2013.

4.Defendant's Findings of Fact and Conclusions of Law and Amended Findings of Fact and Conclusions of Law.

All Citations

39 Misc.3d 1241(A), 975 N.Y.S.2d 369 (Table), 2013 WL 3014915, 2013 N.Y. Slip Op. 50965(U)

Footnotes

1 References to "Ex.—" are to the exhibits introduced into evidence at the trial of this matter.

2 References to "—/—/—Tr.—" are to pages from the transcript of the referenced trial date.

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TAB 7

SUPREME COURT OF THE STATE OF NEW YORK
COUNTY OF NEW YORK: IAS PART 56

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DENNIS C. VACCO, Attorney General of the State of New York, on behalf of the People of the State of New York,

Plaintiff,

-against-

Index No. 401592/95
Mot Seq. 001
#40 of 11/14/97

WILLIAM A. ARAMONY, and THOMAS J. MERLO,

Defendants.

----------X

A P P E A R A N C E S :

For Plaintiff

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For Defendant Aramony

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For Defendant Merlo
No Appearance

STEPHEN G. CRANE, J.:

Plaintiff Dennis Vacco (the "Attorney General") moves for partial summary judgment in the amount of $165,680.95 against defendants William A. Aramony ("Aramony") and Thomas J. Merlo ("Merlo"),[1] for amounts misappropriated from the United Way of America ("UWA") as a result of their breach of fiduciary duties as established by their criminal convictions. Plaintiff also seeks a

[1]Merlo interposed an extensive answer dated June 14, 1995; but, he has defaulted on this motion.

direction that defendants account for and reimburse UWA for this amount.

Aramony cross-moves for partial summary judgment and dismissal pursuant to CPLR 3016(b), for failure to plead with the requisite specificity as well as dismissal pursuant to CPLR 3211(a)(7), 3211(a)(10), 3212, and General Obligations Law ("GOL") §15-108(b).

The Attorney General commenced this action in March 1995 alleging that Aramony and Merlo breached their fiduciary duties of care and loyalty to UWA in violation of N-PCL § 717 and EPTL Article 8. Allegedly, they improperly and fraudulently used UWA funds for their personal benefit and wasted UWA funds. The complaint seeks a judgment (1) directing defendants to account for all funds they obtained as a result of their wrongdoing; (2) surcharging defendants for any losses to UWA resulting from their misconduct, with interest; (3) permanently enjoining defendants from exercising any power for or on behalf of UWA; and (4) awarding the Attorney General costs and disbursements.

The Attorney General is responsible for overseeing the activities of New York not-for-profit corporations and the conduct of their officers pursuant to the N-PCL, the EPTL, and his common law parens patriae authority. UWA, currently based in Alexandria, Virgina, is a Type B not-for-profit corporation originally incorporated under the name Community Chests and Councils, Inc. on June 10, 1932 in the State of New York. UWA serves as a national umbrella organization providing support and services to

approximately 1,400 independently incorporated United Way member organizations and other charitable organizations throughout the United States. Its funding comes from dues paid by local United Way organizations, grants and federated fund raising campaigns.

Defendant Aramony was the president of UWA from 1981 until February 1992, when he was fired. Defendant Merlo is a certified public accountant and long-time associate and friend of Aramony. In 1989 and prior years, Merlo was the Assistant Treasurer and Chief Financial Officer of UWA, until he resigned on March 15, 1992.

Non-party Partnership Umbrella, Inc. ("PUI") is a Virginia for-profit corporation, incorporated in December 1986, and located in Alexandria, Virginia. From December 1986 to February, 1992, Aramony was at various times chairperson and vice-chairperson of the PUI Board. Merlo was a paid consultant for PUI from on or about 1989 through 1991. The complaint alleges that Aramony and Merlo used PUI to divert money from UWA to Aramony for his personal benefit.

Non-party Voluntary Initiatives America, Inc. ("VIA") is a Florida not-for-profit corporation, incorporated in April, 1990. It is alleged that at the relevant times, VIA operated from UWA's offices in Alexandria, Virginia. Aramony was the chairperson of VIA, his son Robert was its president, and Merlo was its secretary/treasurer.

The complaint alleges that VIA was funded primarily with monies withdrawn at Aramony's direction from a UWA restricted fund,

the "William Aramony Initiatives in Voluntarism Program Fund", ("WAIF") established to create a UWA program to encourage voluntarism in the charitable sector. Aramony had various friends working at VIA, and, it is alleged, by various schemes and devices Aramony caused UWA to pay his friends' personal expenses.

BACKGROUND

In or about 1992, the Charities Bureau of the New York Attorney General and the U.S. Attorney's Office investigated UWA based upon reports of mismanagement, fraud and waste of UWA assets by Aramony and Merlo. The investigation revealed evidence that Aramony and Merlo charged excessive, undocumented, and personal expenses to UWA, installed friends or close associates in senior positions at UWA, and arranged for other favored individuals to receive similar benefits from UWA-related entities.

Specifically, the Attorney General found that Aramony caused UWA to pay no less than $424,579 for his personal, undocumented, and unreasonable expenses during the period from January 1, 1989 through April 1992. These expenses consisted of, among other things, private limousine services rendered to Aramony, his mistress, Lori Villasor ("Villasor"), and their friends and relatives; airfare and hotel bills for vacations Aramony took with Villasor; and retail goods obtained for Aramony's benefit.

In addition, it is alleged that Aramony caused UWA to pay: (1) $5,000 to Villasor; (2) $125,576.92 to purchase a Florida condominium for the use of Aramony and Anita Terranova ("Terranova"), a close friend of Aramony and former UWA employee

until her retirement in May 1991, and (3) $10,000 to Terranova to furnish the condominium.

Plaintiff alleges that Merlo caused UWA to pay no less than $58,939 for personal, undocumented and unreasonable expenses from January 1, 1990 through March 15, 1992. In addition, Merlo allegedly caused UWA to pay: (1) $5,000 TO Villasor, (2) $125,576.92 to purchase the Florida condominium; and (3) $10,000 to furnish the condominium.

In September 1994, the U.S. Attorney's Office for the United States Eastern District of Virginia indicted Aramony, Merlo, and non-party Steven Paulachak, a long-time friend and associate of Aramony. He was employed by UWA from November 1971 until June 1988, and, thereafter, became president of PUI. The indictment charged Aramony and Merlo with various crimes including conspiracy to defraud UWA and to obtain money and property from UWA by means of false and fraudulent pretenses. Its factual allegations included, among other things, the misappropriation of UWA funds for defendants' personal use. In March 1995, the Attorney General commenced the action at bar based upon the results of its investigation and the federal indictments.

Following a jury trial, Aramony, Merlo, and Paulachak were convicted in the United States District Court for the Eastern District of Virginia of numerous violations of federal law for participating in a scheme to defraud UWA. Aramony was sentenced to eighty-four months' imprisonment and Merlo was sentenced to

fifty-five months' imprisonment. Aramony and Merlo were also fined.

The defendants appealed. The Fourth Circuit upheld all of the convictions except those for engaging in monetary transactions in the proceeds of specified unlawful activity because of an erroneous jury instruction (United States v Aramony, et al., 88 F3d 1369 [4th Cir. 1996], cert. denied 117 S.Ct 1842 [1997]). Thereafter, Aramony and Merlo filed Petitions for Certiorari. These were denied. Defendants are currently incarcerated.

THE CROSS MOTION

Particularity under CPLR 3016(b)

CPLR 3016(b) is inapplicable here since there are no allegations of common-law fraud. It has been held inapplicable to violations of Business Corporation Law §720(a)(1) "because the prohibitions in that section are not based on fraud" (Menaker v Alstaedter, 134 AD2d 412, 413 [2nd Dept 1987]). BCL § 720(a)(1) is identical to N-PCL § 720(a)(1). Both address the kinds of relief available against directors and officers of a corporation for misconduct.

The complaint, which alleges violations of Article 7 of the N-PCL and Article 8 of EPTL, gives the defendants sufficient notice of the transactions and occurrences the Attorney General claims constitute breaches of defendants' fiduciary duties under these statutes (see, CPLR 3013). It describes specific transactions,

including dates and specific sums allegedly constituting wrongful appropriation of UWA assets.

Plaintiff's Standing

Aramony also argues that the Attorney General lacks standing to sue him and is not authorized to recover proceeds from him for his alleged misappropriation of funds but is limited to an accounting or an injunction. The Attorney General is authorized both by common law and by the N-PCL to bring actions against directors or officers of a not-for-profit corporation (see, N-PCL §§ 112 and 720). N-PCL § 112 contains a list of specific actions that the Attorney General may bring including actions "to enforce any right given under this chapter to members, a director or an officer of a Type B or Type C corporation. The attorney-general shall have the same status as such members, director or officer." N-PCL §112(a)(7).

N-PCL § 720 authorizes the Attorney General to bring a direct action against directors or officers of a not-for-profit corporation for various violations e.g., if a director or officer has neglected, failed to perform, or otherwise mismanaged corporate assets, or has wrongfully acquired, transferred or wasted corporate assets. It includes different remedies: accounting, rescission ("to set aside"), and injunction. Although no case law conclusively establishes whether damages from misappropriation of assets may be demanded under N-PCL § 720, merely to direct an accounting without allowing for incidental damages would render the accounting meaningless (see, People v Equitable Life Assurance Soc.

Of U.S., 124 App Div 714 [1st Dept 1908]; Mabon v Miller, 81 App Div 10 [1st Dept 1903].

In addition, Aramony's reliance on Lefkowitz v. Lebensfeld, 51 NY2d 442, is misplaced. In that action the Attorney General relied exclusively on EPTL 8-1.1 and 8-1.4 to sue a corporation that issued stock that was the subject of gifts to a number of charities. The Attorney General was deemed to be acting for those charities without having made a demand on them. He was not trying to enforce the gift but to enforce the rights of the charities as owners of the stock that comprised the gift. In the case at bar, the Attorney General is not pursuing such a third party. Rather, he is suing former officers for derelictions in handling corporate assets when serving in these capacities. N-PCL §720(a).

As a further prong to his standing argument, Aramony contends as well that the Attorney General here duplicates a suit pending in the District Court for the Southern District of New York, William Aramony v United Way of America, et al., 96 Civ 3962 (SAS). An attorney representing UWA in that action affirms that UWA is seeking damages entirely separate from the sums claimed by the Attorney General in the instant action. She states that UWA does not claim the sums that Aramony misappropriated from UWA, but consequential damages in the form of legal and investigative fees, lost revenue, and similar items. Consequently, this action cannot be dismissed based upon the pending federal action.

Indispensable Parties

Aramony wants this action dismissed because plaintiff did not join PUI and VIA. He claims they are indispensable because they received transfers of money from UWA. No interest of PUI or VIA is implicated by the complaint. The Attorney General seeks to surcharge the defendants for their wrongful transfers to themselves, VIA, PUI and others. None of the other transferees is being asked to disgorge. Any relief against Aramony and Merlo can be secured without these other entities.

GOL §15-108

Aramony concludes his cross motion with the point that the Attorney General gave UWA an Assurance of Discontinuance (Executive Law §63(15)) which is claimed to be the equivalent of a release under GOL §15-108(b). Assuming arguendo the Assurance of Discontinuance were equal to a covenant not to sue-a proposition for which Aramony cites no authority-it does not release Aramony or Merlo because they were not joint tortfeasors with UWA.

THE MOTION

The Attorney General moves for partial summary judgment in the amount of $165,680.95, representing the sums defendants allegedly misappropriated. The motion is based on the federal criminal convictions and the doctrine of collateral estoppel. In support of the motion, the Attorney General includes, among other things, a copy of the indictment, exhibits admitted into evidence at the federal trial and a copy of the Fourth Circuit decision.

At the outset, Aramony observes a procedural defect: All the pleadings were not annexed to the notice of motion and, he argues, this violates CPLR 3212(b). In the initial moving papers plaintiff attached only the complaint. It was as an attachment to the plaintiff's Supplemental Affidavit in Response to Aramony's Supplemental Opposition to this motion that plaintiff supplied the separate answers of the defendants.

Aramony contends that summary judgment must be denied where the "moving papers" fail to include copies of all the pleadings, citing Freeman v. Easy Glider Roller Rink, 114 AD2d 436. That case, however, said that plaintiff was not entitled to summary judgment where her "papers read in support of the motion" omitted the pleadings. Neither that case nor its siblings restricted these papers to the "moving papers" as Aramony would do. See e.g., McMahon v. Wolverine Worldwide, 233 AD2d 587 ("movants did not support their motions with copies of their pleadings"); Dupuy v. Carrier Corporation, 204 AD2d 977 ("motion [must] be supported by copies of the pleadings"); Mathiesen v. Mead, 168 AD2d 736 ("failure to submit complaint with his cross motion for summary judgment renders the motion procedurally defective"); Somers v Realty Corp. v. Big "V" Properties, 149 AD2d 581 ("papers submitted in support of the motion failed to include a copy of the pleadings.")

It would have been better practice for the Attorney General to have presented all the pleadings with his initial papers. When all is said and done, however, all the papers in support of the motion

now contain a complete set of the pleadings. Since the motion was fully litigated on the merits and Aramony claims no prejudice, the procedural anomaly will be forgiven. CPLR 2001.

Aramony argues that issues of fact preclude summary judgment. He claims that most of the money the Attorney General seeks was spent for valid business purposes; and personal expenditures were repaid by checks and by automatic deductions from Aramony's paycheck. Thus, he argues that issues of fact exist regarding which expenses he repaid and which are properly charged to him and which to UWA.

Collateral estoppel may be invoked to preclude litigation of an issue decided against a party in a prior action if there is "an identity of issue which has necessarily been decided" in the prior proceeding and there was "a full and fair opportunity to contest the decision now said to be controlling." (Schwartz v Public Admin., 24 NY2d 65, 71 [1969]; see also Allied Chemical v Niagara Mohawk Power Corp., 72 NY2d 271, 276, [1988], cert denied 488 US 1005 [1989]). Here, all three conditions have been met. The Virginia District Court's criminal convictions establish defendants' breach of their fiduciary duties of loyalty and care to UWA under New York State law (N-PCL §717[a]; EPTL Article 8; see also, Scheuer Family Foundation v 61 Associates, 179 AD2d 65 [1st Dept 1992] quoting Turner v American Metal Co., 268 App Div 239 [1st Dept 1944] app. dismissed 295 NY 822).

The Attorney General claims that in October 1989, Villasor received a $5,000 payment in UWA funds for her personal use in the

form of a wire transfer from Thomas J. Merlo & Co., a company controlled by Merlo. UWA reimbursed this company for the wire transfer.

In the federal prosecution, the Fourth Circuit found that Aramony used Merlo to provide Villasor with UWA money including the $5,000 reimbursement to Merlo's company (United States v Aramony, supra, 88 F3d at 1374). This was the basis of the convictions for engaging in interstate transportation of fraudulently acquired property. Aramony concedes liability for the $5,000 payment to Villasor.

The Attorney General also seeks partial summary judgment for $20,000 representing UWA funds misappropriated by Aramony for personal limousine expenses. Aramony was convicted of four counts of wire fraud. An aspect of each offense was $5,000 in improper charges in each of the years 1988, 1989, 1990, and 1991 for personal limousine expenses. Aramony claims that he repaid large amounts of these charges through checks and payroll deductions, and that, in many cases, his use of the limousine did not cause additional expense to UWA.

Issues of fact exist regarding whether Aramony repaid that portion of the limousine charges which were personal. This precludes summary judgment for this $20,000.

The Attorney General seeks partial summary judgment for $5,104.03. This represents $1,669.03 for personal hotel bills for a December 1989 vacation to Cairo and London and $3,435 for Villasor's April 1990 airfare to London. In opposition to the

motion, Aramony claims that he repaid this amount. Again, based upon the record, issues of fact exist regarding whether Aramony repaid UAW this amount.

The Attorney General seeks partial summary judgment for $135,576.92. This represents $125,576.92 in UAW funds misappropriated by defendants for the purchase in 1990 of a Florida condominium for Aramony and Terranova, and $10,000 to furnish it.

As set forth in the Fourth Circuit decision, the money for the condominium came from a donation that Mutual of America, an insurance company, made to UWA intended for WAIF. This was a restricted fund at UWA intended to be used "to support the expansion of the nation's voluntary sector." Aramony caused the money to be transferred from WAIF to VIA. On the same date VIA was formed, Merlo caused a UWA check drawn against the donation to be issued to VIA for $125,576.92. Shortly thereafter, Aramony used this money to purchase the condominium. Another $10,000 of UWA funds was used to furnish the condominium. In June 1991, VIA sold the condominium to PUI for approximately $125,000. The Fourth Circuit Court of Appeals noted that the purchase, furnishing and sale of the condominium formed the basis of Aramony's and Merlo's convictions for one count of mail fraud, two counts of engaging in the interstate transportation of fraudulently acquired property, and one count of engaging in monetary transactions in the proceeds of specified unlawful activity (United States v. Aramony, supra at 1375).

In opposition to this motion, Aramony claims that after the sale of the condominium, the proceeds were transferred by VIA into an account at Riggs Bank in Alexandria, Virginia, and then transferred to an account at Cedars Bank in California and invested in a Certificate of Deposit. He claims that in August 1991, UWA's controller requested a wire transfer from Cedars Bank to UWA's Crestar Bank account of $103,804.14, and that presently there remains another $98,267.20 on deposit at Cedars Bank, a bank account controlled by UWA, not Aramony. He contends that the bank account at Cedars Bank was opened by UWA, and is in the name of VIA, of which he is not an officer, director or member. He further contends that upon inquiry he discovered that approximately $40,000 remains on deposit at Riggs Bank in the VIA account. Aramony claims that when all the sums are added up, together with approximately $79,000 which was spent on legitimate business expenses and transactions of VIA, all of the funds that the Attorney General claims were either spent for legitimate UWA business, were transferred to UWA, or are presently in the Riggs Bank and Cedars Bank accounts.

Based upon the criminal convictions, there is no question that Aramony and Merlo are liable for the misappropriated moneys spent on the condominium. However, there are issues of fact as to whether UWA has access to the monies in the VIA bank accounts and whether it was repaid any of the money. It is irrelevant whether Aramony has access to the monies in the VIA bank accounts, since Aramony is liable for misappropriation based on his conviction.

Therefore, the Attorney General is entitled to partial summary judgment on the issue of liability. The issue of damages must be resolved at trial.

While Merlo defaulted on the Attorney General's motion, the complaint alleges him to be, in essence, jointly responsible for the same diversions that Aramony is charged with, at least insofar as the losses raised on this motion. Therefore, to the extent the motion must be denied as to Aramony, it should be denied as to Merlo as well.

Accordingly, it is

ORDERED that plaintiff's motion for partial summary judgment is granted, as to Aramony on the merits and as to Merlo on default, to the following extent and otherwise denied: and it is further

ORDERED that plaintiff's motion for partial summary judgment in the amount of $5,000 as alleged in paragraph 40 of the complaint is granted; and it is further

ORDERED that partial summary judgment is granted on the claim for funds misappropriated for the Florida condominium and its furnishings as alleged in paragraphs 25 and 26 of the complaint on the issue of liability; and it is further

ORDERED that the action is severed accordingly; and it is further

ORDERED that defendant's cross motion is denied in its entirety; and it is further

ORDERED that the parties are directed to appear for a conference in Part 56, Room 228 on August 4, 1998 at 10:00 a.m.; and it is further

ORDERED that the clerk is directed to enter judgment accordingly.

DATED: JUL 13 1998

ENTER:

J.S.C.
STEPHEN G. CRANE

CAUTION: THIS DOCUMENT HAS NOT YET BEEN REVIEWED BY THE COUNTY CLERK. (See below.)

SUPREME COURT OF THE STATE OF NEW YORK
COUNTY OF NEW YORK

THE PEOPLE OF THE STATE OF NEW YORK, by BARBARA D. UNDERWOOD, Attorney General of the State of New York, Petitioner, -against- DONALD J. TRUMP, DONALD J. TRUMP JR., IVANKA TRUMP, ERIC F. TRUMP, and THE DONALD J. TRUMP FOUNDATION, Respondents.	Index No. **VERIFIED PETITION**

Petitioner, the People of the State of New York, by Barbara D. Underwood, Attorney General of the State of New York, as and for her Petition, respectfully alleges:

PRELIMINARY STATEMENT

1. For more than a decade, the Donald J. Trump Foundation has operated in persistent violation of state and federal law governing New York State charities. This pattern of illegal conduct by the Foundation and its board members includes improper and extensive political activity, repeated and willful self-dealing transactions, and failure to follow basic fiduciary obligations or to implement even elementary corporate formalities required by law. The Attorney General therefore brings this special proceeding to dissolve the Foundation for its persistently illegal conduct, enjoin its board members from future service as a director of any not-for-profit authorized by New York law, to obtain restitution and penalties, and to direct the Foundation to cooperate with the Attorney General in the lawful distribution of its remaining assets to qualified charitable entities.

2. In June 2016, the Attorney General began an investigation (the "Investigation") of the Donald J. Trump Foundation (the "Foundation") pursuant to the New York Not-for Profit

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Corporation Law ("N-PCL"), the New York Estates, Powers and Trusts Law ("EPTL"), the New York Executive Law, and other applicable law governing New York State charities. The Investigation found that the Foundation operated without any oversight by a functioning board of directors. Decisions concerning the administration of the charitable assets entrusted to the care of the Foundation were made without adequate consideration or oversight, and resulted in the misuse of charitable assets for the benefit of Donald J. Trump ("Mr. Trump") and his personal, political and/or business interests. In sum, the Investigation revealed that the Foundation was little more than a checkbook for payments to not-for-profits from Mr. Trump or the Trump Organization. This resulted in multiple violations of state and federal law because payments were made using Foundation money regardless of the purpose of the payment. Mr. Trump used charitable assets to pay off the legal obligations of entities he controlled, to promote Trump hotels, to purchase personal items, and to support his presidential election campaign.

3. As set forth below, the Foundation and its directors and officers violated multiple sections of the N-PCL, the EPTL, and the Executive Law, including provisions that prohibit foundations from making false statements in filings with the Attorney General, engaging in self-dealing, wasting charitable assets, or violating the Internal Revenue Code by, among other things, making expenditures to influence the outcome of an election. The Foundation's directors failed to meet basic fiduciary duties and abdicated all responsibility for ensuring that the Foundation's assets were used in compliance with the law. The violations that resulted were significant and not only ran afoul of the applicable provisions of the N-PCL, the EPTL, and the Executive Law, but also resulted in the Foundation failing to comply with the terms of its own certificate of incorporation.

4. As a result of these persistent violations of law by the Respondents, the Attorney General brings this special proceeding to dissolve the Foundation pursuant to Article 11 of the

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N-PCL and New York Civil Practice Law and Rules ("CPLR") Article 4. In addition, pursuant to the N-PCL, EPTL, Executive Law and CPLR Article 4, the Attorney General seeks an order (i) directing Mr. Trump, Donald J. Trump, Jr., Ivanka Trump, and Eric Trump (together, the "Individual Respondents") to make restitution and pay all penalties resulting from the breach of fiduciary duties and their misuse of charitable assets for the benefit of Mr. Trump and his interests; (ii) enjoining Mr. Trump from future service as an officer, director or trustee, or in any other capacity as a fiduciary of any not-for-profit or charitable organization incorporated or authorized to conduct business in the State of New York, or which solicits charitable donations in the State of New York for a period of ten years, and enjoining the remaining Individual Respondents from future service as an officer, director or trustee, or in any other capacity as a fiduciary of any not-for-profit or charitable organization incorporated or authorized to conduct business in the State of New York, or which solicits charitable donations in the State of New York for a period of one year, subject to suspension in the event the remaining Individual Respondents undergo adequate training on the fiduciary duties of directors of not-for-profit corporations; (iii) directing Mr. Trump to pay an amount up to double the amount of benefits improperly obtained through related party transactions entered into after July 1, 2014; (iv) declaring that the Foundation has conducted its business in a persistently illegal manner and has abused its powers contrary to the public policy of this state; (v) directing the Foundation to cooperate with the Attorney General in the distribution of remaining assets to qualified charities; (vi) restraining the Foundation, except by permission of the court, from exercising any corporate powers; (vii) dissolving the Foundation; and (viii) granting such other and further relief as the Court may deem just and proper.

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THE PARTIES

5. The Attorney General is responsible for overseeing the activities of New York not-for-profit corporations and the conduct of their officers and directors, in accordance with the N-PCL, the EPTL, and the New York Executive Law.

6. Respondent Foundation is a private New York not-for-profit corporation incorporated in New York in 1987. Its principal place of business is in New York at 725 Fifth Avenue, New York, New York. The Foundation is recognized as tax-exempt under Section 501(c)(3) of the Internal Revenue Code and is classified as a private foundation under Section 509(a) of the Internal Revenue Code. In its most recent IRS Form 990 Return of Organization Exempt from Income Tax, reporting as of December 31, 2016, the Foundation reported approximately $1 million in assets.

7. The Foundation's stated mission is to "receive and maintain a fund . . . to [be] use[d] . . . exclusively for charitable, religious, scientific, literary or educational purposes either directly or by contributions to organizations that qualify as exempt organizations under section 501(c)(3) of the Internal Revenue Code." (Certificate of Incorporation, dated February 2, 1987, at Section Second.) In accordance with the N-PCL and the Internal Revenue Code, the Foundation's certificate of incorporation provides that "[n]o part of the property . . . of the corporation shall be diverted in any manner directly or indirectly or otherwise inure to the benefit of any member, trustee, director or officer of the corporation or any private individual." (Id. at Section Sixth.) The certificate of incorporation further provides that "[n]o part of the activities of the corporation shall be . . . participating or intervening in (including the publication or distribution of statements) any political campaign on behalf of any candidate for public office." (Id. at Section Seventh.) Mr. Trump signed the certificate of incorporation, affirming, under penalties of perjury, that the statements contained in it were true. (Id. at 6.)

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8. Respondent Mr. Trump is the founder of the Foundation, and served as its president from 1987 through January 23, 2017. From 1987 through 2008, Mr. Trump personally donated funds to support the Foundation. Since 2008, however, Mr. Trump has not contributed any personal funds to the Foundation, which instead has been supported by donations from other persons and entities.

9. Respondent Donald Trump Jr. is, and has been since 2006, a member of the Foundation's board of directors (the "Board"). Respondent Eric Trump is, and has been since 2006, a member of the Board. Respondent Ivanka Trump served as a member of the Board from 2006 to January 23, 2017.

JURISDICTION AND APPLICABLE LAW

10. The Attorney General brings this special proceeding on behalf of the People of the State of New York under the EPTL, the N-PCL, and the Executive Law.

11. Pursuant to EPTL § 8.1-4(m), the Attorney General may institute appropriate proceedings to secure the proper administration of property held for charitable purposes.

12. Pursuant to N-PCL § 112(a), the Attorney General is authorized to bring an action or special proceeding: "(1) To annul the corporate existence or dissolve a [not-for-profit] corporation that has acted beyond its capacity or power . . . (5) To dissolve a corporation under article 11 (Judicial dissolution); . . . (7) To enforce any right given under this chapter to members, a director or an officer of a charitable corporation. The attorney-general shall have the same status as such members, director or officer; . . . and (10) To enjoin, void or rescind any related party transaction, seek damages and other appropriate remedies, in law or equity, in addition to any actions pursuant to section 715 (Related party transactions) of this chapter."

13. Pursuant to N-PCL § 515(a), a charitable corporation "shall not … distribute any part of its income" to the directors or officers of the corporation.

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14. Pursuant to EPTL § 8-1.8(a)(2), a private foundation "shall not engage in any act of self-dealing which would result in the taxation of any amount involved with respect to any such act of self-dealing under section 4941 of the [Internal Revenue Code (the "Code")]," and pursuant to EPTL § 8-1.8(a)(5), a private foundation "shall not make any taxable expenditure which would result in the liability of the [private foundation] for any tax imposed on any such taxable expenditures under section 4945 of the [Internal Revenue Code]." Section 4941 imposes an excise tax on acts of self-dealing, and section 4945 of the Code imposes an excise tax on any amount paid to influence the outcome of a specific public election. Under section 406 of the N-PCL, a New York private foundation must include provisions in its certificate of incorporation expressly prohibiting the conduct penalized under sections 4945 and 4941 of the Code.

15. Under Executive Law section 175(2), the Attorney General is authorized to bring a special proceeding against a charitable organization or any other persons acting for it or in its behalf, in relevant part, "for an order awarding restitution and damages and costs … and to seek other relief which the court may deem proper whenever the Attorney General shall have reason to believe that the charitable organization or other person… has violated [Article 7-A]", including by, pursuant to section 175(d), making "a material false statement in an application, registration or statement required to be filed pursuant to this article."

16. Pursuant to N-PCL § 706(d), the Attorney General may bring an action to remove a director for cause and the court may bar a director from future service on the board.

17. Pursuant to N-PCL § 715(f) and EPTL § 8-1.9(c)(4), the Attorney General may bring an action to seek an order requiring a person to account for profits from an improper related party transaction, pay the not-for-profit corporation for the value of the use of any of its assets in such a transaction, return assets lost to the corporation as a result of such a transaction,

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and pay, in the case of willful and intentional conduct, an amount up to double the amount of any benefit improperly obtained.

18. Pursuant to N-PCL § 717, directors and officers of a not-for-profit corporation are required to act in good faith and with that degree of diligence, care and skill that an ordinarily prudent person in their position would exercise under similar circumstances. In addition, section 717 requires directors and officers of a not-for-profit corporation to act with undivided loyalty toward the corporation. The directors must meet at least annually for a report of the corporation's assets and liabilities, revenue, and disbursements, pursuant to N-PCL §§ 519, 603(b).

19. Pursuant to N-PCL § 719, directors who vote or concur in the "distribution of the corporation's cash or property to members, directors or officers, other than a distribution permitted under section 515" are jointly and severally liable to the corporation for the injury suffered as a result of their actions.

20. Pursuant to N-PCL § 720(a), the Attorney General is authorized to bring an action to require the directors and officers of a New York not-for-profit corporation to pay restitution resulting from the violation of duties in the management of corporate assets committed to their charge and to set aside an unlawful conveyance, assignment or transfer of corporate assets, where the transferee knew of its unlawfulness.

21. Pursuant to N-PCL § 1101(a), the Attorney General is authorized to bring an action to dissolve a corporation that has "exceeded the authority conferred upon it by law, or has . . . carried on, conducted or transacted its business in a persistently fraudulent or illegal manner, or by the abuse of its powers contrary to public policy of the state has become liable to be dissolved."

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22. Pursuant to N-PCL § 112(a)(7) and § 1102(a)(2)(D), the Attorney General is authorized to petition for judicial dissolution of a corporation where the "directors ... in control of the corporation have looted or wasted the corporate assets, have perpetuated the corporation solely for their personal benefit or have otherwise acted in an illegal, oppressive or fraudulent manner."

23. Pursuant to N-PCL § 1113, the Attorney General is authorized to seek an injunction pending a dissolution proceeding to, in relevant part, "(1) restrain[] the corporation and its directors and officers from conducting any unauthorized activities and from exercising any corporate powers, except by permission of the court[, and] (2) restrain[] the corporation and its directors and officers from collecting or receiving any debt or other property of the corporation, and from paying out or otherwise transferring or delivering any property of the corporation, except by permission of the court."

24. Venue is properly set in New York County pursuant to N-PCL § 1110 and CPLR § 503 because the Foundation is located in New York County.

FACTUAL BACKGROUND

25. The Attorney General's Investigation found that the Foundation is little more than an empty shell that functions with no oversight by its board of directors. The Foundation, which does not have any employees, delegated its operations to the accounting office of the Trump Corporation, Inc., a management company owned by Mr. Trump and located at 725 Fifth Avenue. The Trump Corporation supplies back office services to the several hundred Trump business entities that make up the Trump Organization. The accounting staff's responsibilities for the Foundation are the same as its responsibilities for the businesses in the Trump Organization.

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Insufficient Board Oversight and Lack of Internal Controls

26. The Foundation's Board existed in name only. Board members failed to exercise their fiduciary duty to provide oversight and control of the organization for at least nineteen years, from 1999 through the present. The Board has not met since 1999 and does not oversee the activities of the Foundation in any way. The Board has not set policy or determined the direction, operations or acts of the Foundation. It has not promulgated, and the Foundation does not have, any written criteria for the consideration, approval, or monitoring of grants, or protocols for assuring compliance with the organization's governing documents and charitable mission. In fact, the Board has played no role in approving the grants that the Foundation has made and failed to obtain annual reports concerning the activities and operations of the Foundation, as required by N-PCL § 519.

27. In the absence of a functioning board, Mr. Trump ran the Foundation according to his whim, rather than the law. Mr. Trump, who was the sole signatory on the Foundation's bank accounts, approved all grants and other disbursements from the Foundation. Accounting staff for the Trump Organization had responsibility for issuing checks from the Foundation, and issued the checks based solely on Mr. Trump's approval before presenting the checks to Mr. Trump for signature.

28. The Board of the Trump Foundation permitted the Trump Organization accounting staff to administer the Foundation's charitable assets without supervision or training and to issue Foundation checks without confirming that the Board had approved the disbursement. The Board also failed to institute any procedures to ensure that the Foundation was the proper source of funds for a particular check request. Jeffrey McConney, controller and vice president of the Trump Organization, whose responsibilities included supervising the issuance of checks for the Foundation, does not recall ever receiving instructions from Mr.

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Trump or any of the directors on the Board on the proper protocol for issuing the Foundation's checks.

29. The Foundation also failed to adopt a conflict of interest policy, even though New York law since July 2014 requires the Foundation to adopt such a policy. See N-PCL § 715-A; EPTL § 8-1.9(d).

30. The lack of adequate procedures at the Foundation was particularly problematic because various entities throughout the Trump Organization issued requests for payment to the accounting staff and these requests were not always accompanied by an instruction as to which entity in the Trump Organization should make a payment. In such circumstances, the sole criteria that the accounting staff used to determine whether to issue a check from the Foundation, rather than another entity in the Trump Organization or Mr. Trump personally, was the tax-exempt status of the intended recipient; no one made any inquiry into the purpose of the payment.

31. As described more fully below, because of the lack of oversight and direction, Mr. Trump was able to use the Foundation's charitable assets to satisfy the obligations of, or otherwise benefit, himself and other entities in which he had an interest.

32. The Foundation also did not have an investment policy, even though New York law required it to have such a policy by no later than 2010. See NPCL § 552(f). The Board did not discuss how to invest the Foundation's assets, but rather simply left the decision to Mr. McConney and Allen Weisselberg, executive vice president and chief financial officer of the Trump Organization and the treasurer of the Foundation. Although in recent years the average monthly value of the Foundation's assets was over $1 million, the Foundation kept its funds in a money market account, earning negligible interest.

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2016 Political Activity/ Related Party Transaction

33. In 2016, the Board knowingly permitted the Foundation to be coopted by Mr. Trump's presidential campaign, and thereby violated its certificate of incorporation and state and federal law by engaging in political activity and prohibited related party transactions. Donald J. Trump for President, Inc. (the "Campaign"), Mr. Trump's political committee, extensively directed and coordinated the Foundation's activities in connection with a nationally televised charity fundraiser for the Foundation in Des Moines, Iowa on January 28, 2016 (the "Iowa Fundraiser"), and the disbursements of the proceeds from the event.

34. Candidate Trump decided to conduct the Iowa Fundraiser in lieu of participating in a televised debate of the Republican presidential candidates. The events took place less than one week before the February 1, 2016 Iowa caucuses.

35. In a filing submitted to the Attorney General's Charities Bureau, signed by Mr. Trump as President of the Foundation and dated October 20, 2016, the Foundation asserted that it "held [the Iowa Fundraiser] to raise funds for veterans' organizations . . . [and that it] created a website to allow donors to make charitable contributions online." (2016 Form CHAR410-A, Part G, Line 3(c).) This statement was false because, in reality, the Fundraiser was a Trump Campaign event in which the Foundation participated.

36. The Investigation revealed that the Iowa Fundraiser was planned, organized, financed, and directed by the Campaign, with administrative assistance from the Foundation. The event was billed as the "Donald J. Trump Special Event for Veterans," and the website through which the public could get tickets for the event listed a Campaign staffer – the Iowa Deputy State Director for Donald J. Trump for President, Inc. – as the event "Organizer." Brad Parscale, a Campaign consultant who eventually became the Campaign's digital media director (and is now the campaign manager for Mr. Trump's re-election campaign), created the event

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website for the Foundation. Mr. Weisselberg assigned Mr. McConney, the Trump Organization's controller and one of two Trump Organization employees who regularly performed tasks for the Foundation, to work with Mr. Parscale on the project. The website that Mr. Parscale and Mr. McConney set up for the Iowa Fundraiser, DonaldTrumpForVets.com, featured the name of the Foundation at the top of the home page and informed visitors that "the Donald J. Trump Foundation is a 501(c)(3) nonprofit organization." Hope Hicks, then the Campaign's Communication Director, participated in making arrangements for speakers at the event.

37. On the day of the Iowa Fundraiser, January 28, 2016, Mr. Weisselberg and Mr. McConney flew to Des Moines, Iowa, to be present with the Foundation's checkbook at the Fundraiser in case Foundation grants were to be disbursed that night. Mr. McConney understood that he was attending the Fundraiser on behalf of the Foundation. Ivanka Trump, Donald Trump Jr. and Eric Trump all attended the fundraiser.

38. At the televised fundraising event, the podium was decorated with a sign that borrowed the Trump Campaign's themes and slogans. The DonaldTrumpForVets.com website address was displayed on a blue placard with a red border and star pattern that was identical to the design of Campaign signs and billboards, with Mr. Trump's name in capital letters and the Campaign's trademarked slogan, Make America Great Again. A photo of the Iowa Fundraiser published by ABC News is pasted in below:

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(https://abcn.ws/2wIXKqw (published by ABC News.))

39. The Fundraiser, which solicited donations from members of the public, including New York residents, reaped approximately $5.6 million in tax free donations. Of that total, $2.823 million was contributed to the Foundation. The remainder was donated directly by private donors to veterans charity groups, without going through the Foundation.

40. Following the Iowa Fundraiser, the Foundation ceded control over the charitable funds it raised to senior Trump Campaign staff, who dictated the manner in which the Foundation would disburse those proceeds, directing the timing, amounts and recipients of the grants.

41. For example, in an email on January 29, 2016, Mr. Weisselberg wrote to Corey Lewandowski, then Mr. Trump's campaign manager, to say "we should start thinking about how you want to distribute the funds collected for the Vets." Mr. Lewandowski replied, "I think we should get the total collected and then put out a press release that we distributed the $$ to each of the groups." Mr. Weisselberg then asked Mr. Lewandowski how much would be given to each group, and Mr. Lewandowski replied that "[n]ot all will be given equal amounts."

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42. A few minutes after this exchange, Mr. Lewandowski directed the Foundation to make grants in Iowa right before the February 1, 2016 Iowa caucuses, the first nominating contest of the 2016 presidential election cycle. Mr. Lewandowski, emailed Mr. Weisselberg to ask, "Is there any way we can make some disbursements [from the proceeds of the fundraiser] this week while in Iowa? Specifically on Saturday."

43. Mr. Lewandowski also emailed Mr. McConney that same day, attaching a Word document listing the veterans organizations purportedly approved by Mr. Trump to receive grants from the Foundation. Metadata from the Word document file shows that it was created by Lisa Maciejowski Gambuzza, a member of the Campaign staff and that Stuart Jolly, one of the Campaign's political directors, edited the list and sent it on to Mr. Lewandowski. When a problem arose with making a grant before the Iowa caucuses to one of the charities that had been originally selected, the Campaign quickly secured a replacement Iowa veterans charity to appear at a campaign rally and receive a grant from the proceeds of the Iowa Fundraiser.

44. Mr. Weisselberg's testimony at an examination during the Investigation confirms that he used the Foundation's charitable assets to satisfy the Campaign's requirements:

Q: So **Mr. Lewandowski wanted some checks when he was in Iowa**?
A: Based on what I'm reading here, **yes**. [Referring to his email exchange with Corey Lewandowski]
Q: They were in Iowa campaigning for the primary that was going to be held on February 1st; correct?
A: I don't know. **I had nothing to do with the political side of anything. I just wanted to get checks prepared. Whenever they wanted them, I wanted to be ready to have those checks for them, whatever date it may have been**. It didn't matter what day of the week it was.

45. Other email exchanges show the extensive coordination between the Campaign and the Foundation. On January 28, 2018, when the first donation came in to the website, Mr. McConney immediately notified Mr. Lewandowski, Ms. Hicks and other campaign staffers, congratulating Mr. Parscale on his work. On February 16, 2016, Mr. McConney, on behalf of

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the Foundation, wrote to Mr. Lewandowski seeking the Campaign's direction on distributing Fundraiser proceeds still in the Foundation's account, and on maintaining the website: "Do you have a list of which veterans charities you want these funds sent to and how much for each charity?? . . . Lastly, how much longer do you want to keep the TrumpForVets website up and running?"

46. The Investigation obtained additional evidence that the Campaign played the lead role in determining the disposition of the Fundraiser proceeds. For example, Campbell Burr, assistant to the Campaign manager, sent a series of emails to Mr. McConney and Mr. Lewandowski, among others, with subject headings such as "Vet Donations" and "Updated Vet Donations List." Ms. Burr addressed the recipients as "Team" and provided "an updated list of checks that have been sent to the veterans groups" In that email, she also noted that several of the donations on the list were "going out today," reflecting the control held by the Campaign staff over the disbursements. Mr. Weisselberg admitted in testimony that he understood that Ms. Burr was assisting Mr. Lewandowski in making "sure these funds got to where they had to get to."

47. On March 22, Mr. Lewandowski wrote to Mr. Weisselberg and Mr. McConney, asking that a check for $100,000 be sent to the Marine Corps Law Enforcement Foundation, noting that the media had been asking whether the Foundation had donated to that group. Mr. Weisselberg assured Mr. Lewandowski that he would draw a check promptly, and a check was in fact sent that day.

48. On May 24, Ms. Burr sent an email to Campaign staff, Mr. McConney, and Mr. Weisselberg, again referring to the group as "Team," attaching a Word document with a new list of recipient organizations. Metadata from the file shows that Jo Ann Poly Calvo, a member of

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the Campaign staff, edited the final draft. That same day, the Foundation issued grants to all but one of the organizations listed in Ms. Burr's email.

49. The Investigation further revealed that the Foundation permitted the Campaign to exhibit and award enlarged presentation copies of supposed Foundation checks to grant recipients at campaign rallies for the political benefit of Mr. Trump and to support the Campaign. Mr. Trump held several campaign rallies in Iowa in the days leading to and including the date of the Iowa caucuses, February 1, 2016. During those campaign appearances, Mr. Trump, personally distributed the presentation copies of Foundation checks to Iowa veterans groups.

50. The enlarged copies of checks he used for the presentations reflected his dual role. The Foundation's name and address were printed on the enlarged presentation checks, along with the Trump Campaign slogan, "Make America Great Again!," Mr. Trump's name in large letters, with a smaller reference to the DonaldTrumpForVets.com website, and Mr. Trump's signature. A copy of Mr. Trump giving out one of the enlarged checks is pasted in below:



(https://bit.ly/1RKtlWf (AP photo).)

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51. On January 30, 2016, two days before the Iowa Caucuses, at a campaign event in Davenport, Iowa, the Campaign staged the disbursement of a presentation check for $100,000 to the Puppy Jake Foundation, a veterans charity. Video of the event shows Mr. Trump presenting an enlarged copy of the check to the recipient foundation and receiving a round of applause from the audience for doing so. In giving out the check at this campaign event, Mr. Trump referred to it as "our first disbursement."

52. The pattern repeated itself the next day, January 31, 2016, when, at a campaign rally in Council Bluffs, Iowa, Mr. Trump gave out an enlarged presentation copy of a supposed $100,000 check to Partners for Patriots, a veterans charity located in Iowa. (https://cs.pn/2GmS4lO.) At the rally, Jerry Falwell, Jr., in endorsing Mr. Trump's candidacy, touted Mr. Trump, stating, "I mean, how often do you see a presidential candidate giving money away instead of taking it. I think that is wonderful. Mr. Falwell went on, "we have got a group here today that is going to receive the second disbursement of that six million dollars that was raised the other night. If that group would come on the stage now, it's called Partners for Patriots." After handing over the presentation check, Mr. Trump emphasized his own role in distributing the proceeds from the fundraiser, stating: "So with a hundred thousand you can do a lot, right? . . . This is such an honor, it is so great." At the time that he gave out that copy to Partners for Patriots, no check had been issued and, in fact, the Foundation was unaware that the Campaign had selected Partners for Patriots to receive the funds. The actual payment was subsequently requested by the Campaign and was issued by the Foundation on February 10, 2016.

53. That same day, Mr. Trump presented another grant at a campaign rally in Sioux City, Iowa. At the Sioux City rally, Mr. Trump disbursed a Foundation grant of $100,000 to

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Support Siouxland Soldiers, again presenting an enlarged promotional version of a Foundation check emblazoned with his campaign slogan. (*See* photograph in ¶ 50, *supra.)*

54. On February 1, 2016, the day of the Iowa caucuses, Mr. Trump awarded another enlarged presentation copy of a $100,000 check to the Mulberry Street Veterans Shelter at a campaign rally in Cedar Rapids, Iowa.[1] Video news footage showing the Fed Ex envelope in which the check was delivered confirms that the check was sent by Mr. Lewandowski from his address at the Campaign, not by the Foundation. During the rally, Mr. Trump himself directly drew a connection between his Campaign activities and the distribution of checks by the Foundation and the impact that the Iowa Fundraiser and the distribution of proceeds from it had on his political polling numbers, stating:

> In lieu of the [Republican presidential primary] debate, I said let's have a rally for the veterans. . . . At that rally, we raised in one hour six million dollars. . . . So what we did, we raised this money, and we are giving it out, and we just gave out a check for a hundred thousand dollars a little while ago, and we are giving out another check, and they can bring it up and we are going to deliver it right here. . . . We have so many of these checks. They are all over the place. We are giving them out. This was in lieu, and, by the way, the poll numbers just came down from New Hampshire, I went through the roof. I think they respect the fact that I, that we stand up for our rights . . . . So, congratulations to Mulberry Street.

(https://bit.ly/2GhzaN2.) That same day, Mr. Trump also presented a $100,000 check to Americans For Independent Living (also known as Americans for Equal Living) at a campaign rally in Waterloo, Iowa.[2]

55. After the Iowa caucuses, Mr. Trump continued to use the Foundation's disbursements to veterans groups to advance his political goals. On May 31, 2016, after press

[1] The actual check was issued on January 29, 2016 (but was not delivered until later in February because the representatives from the organization could not attend the rally). The actual check was written to Central Iowa Shelter & Services, which is the official name of the shelter.

[2] The presentation copy of the check shows Americans for Independent Living as the payee, but the actual check was made out to Americans for Equal Living and was dated February 2, 2016.

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reports concerning the Foundation's failure to disburse all of the charitable funds it had received during the Iowa Fundraiser, the charitable giving of the Foundation again became the centerpiece to a Campaign political event at which Mr. Trump promoted his candidacy by announcing the grants the Foundation made to veterans groups from the proceeds of the Iowa Fundraiser.[3] As at the Iowa events, the Campaign's slogan was prominently displayed in connection with the announcement of the Foundation's charitable giving. Mr. Trump reminded the press corps that he had raised millions of dollars for veterans at the Iowa event and again took credit personally for giving out the funds, stating, after reading out the names of each charity receiving a donation from the proceeds of the Iowa Fundraiser, "nobody gave this kind of money – so I gave $5,600,000." (https://bit.ly/2ImPa64.) Mr. Trump also challenged the press to compare his efforts to those of his political opponent: "When I raise money for the veterans, and it's a massive amount of money, find out how much Hillary Clinton's given to the veterans. Nothing." At the press conference, Mr. Trump invited a veteran, Al Baldasaro (a Republican member of the New Hampshire state legislature who worked on the Trump campaign during the primary), to address the reporters. During his speech, Mr. Baldasaro applauded Mr. Trump's fundraising efforts for the veterans charities, and repeated his endorsement of Mr. Trump's candidacy.

56. On or about the same day, the Campaign posted on its website a chart identifying the recipients of the charitable, tax-free, grants given from the proceeds of the Fundraiser in Iowa five months earlier, and uploaded a news report under the headline, "Lewandowski: Trump Campaign Gave Between $5.5 - $6 Million to Veterans Groups."

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[3] One of the organizations receiving a grant in May 2016 from the Foundation was The Mission Continues, an organization founded by the then Republican Governor of Missouri, Eric Greitens. According to news reports, Greitens stepped down from the organization in 2014, but his campaign for governor received donor lists from The Mission Continues in 2015. The Missouri Attorney General announced in April 2018 that Greitens wrongfully procured and used the charity's donor list. https://cnn.it/2JH3R0u.

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57. All of the grants issued by the Foundation from the proceeds of the Iowa Fundraiser – which did not include any funds donated by Mr. Trump personally[4] – were selected by the Campaign. The Foundation's Board knew of the role played by the Campaign in the Iowa Fundraiser and the distribution of proceeds from it, but nevertheless: (a) failed to meet to discuss the Foundation's involvement in the Fundraiser or any of the campaign events at which the proceeds from it were disbursed; and (b) failed to approve the grants that were made from the proceeds. The only board member giving approval was Mr. Trump, who was its president and the candidate whose Campaign benefitted from the manner in which the grants were disbursed

58. The Foundation's disbursements of funds from the Iowa Fundraiser were related-party transactions. As detailed above, the Foundation ceded control over the grants to the Campaign, making an improper in-kind contribution of no less than $2.823 million (the amount donated to the Foundation) to the Campaign that provided Mr. Trump and the Campaign a means to take credit at campaign rallies, press briefings, and on the Internet, for gifts to veterans charities. The Foundation's grants made Mr. Trump and the Campaign look charitable and increased the candidate's profile to Republican primary voters and among important constituent groups.

59. Mr. Trump had a financial interest in the Campaign and benefitted from the Foundation's in-kind contributions to the Campaign. Mr. Trump exercised control over the Campaign, which existed exclusively for the purpose of electing him to office. Mr. Trump repeatedly touted that he was self-funding his campaign, including on Twitter on the day before the Iowa Fundraiser. According to campaign finance disclosures filed in December 2016, Mr. Trump invested $66 million of his own money, composed of both loans and contributions, in the

[4] Mr. Trump did eventually contribute to veterans groups as he promised in connection with the Iowa Fundraiser, but he did not do so through the Foundation.

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Campaign before the end of 2016, giving him a substantial financial interest in the Campaign and its transactions with the Foundation. As of the end of January 2016, when the Iowa Fundraiser took place, Mr. Trump had contributed only $250,000 to the Campaign, but had loaned it approximately $17.5 million.

60. Mr. Trump's wrongful use of the Foundation to benefit his Campaign was willful and knowing. Mr. Trump was aware of the prohibition on political activities and the requirement of restrictions on related party transactions. Among other things, he repeatedly signed, under penalties of perjury, IRS Forms 990 in which he attested that the Foundation did not engage in transactions with interested parties, and that the Foundation did not carry out political activity. Mr. Trump also signed, again under penalty of perjury, the Foundation's Certificate of Incorporation, in which he certified that the Foundation would not use its assets for the benefit of its directors or officers and that it would not intervene in "any political campaign on behalf of any candidate." In addition, in February 2016, while on the campaign trail, Mr. Trump spoke out against the prohibition on charities participating in political campaigns.[5] Mr. Trump was again alerted to the prohibition on political activity no later than March 22, 2016, the date that the initial public reporting of the Foundation's unlawful donation to the political committee for Florida Attorney General Pam Bondi. The very next day, the Foundation filed an IRS Form 4720, signed by Mr. Trump, disclosing the "And Justice for All" transaction detailed below, and Mr. Trump paid federal excise tax for making an impermissible political expenditure and reimbursed the Foundation for that expenditure. Despite his knowledge of the prohibition on

[5] At a Trump event in South Carolina in February 2016, Mr. Trump said, "they're willing to take your tax exemption and tax status away from you if you talk. That happened during Lyndon Johnson's reign and I would put that back so fast . . . . I have so many ministers endorsing me . . . and they're all afraid to get too involved because they don't want to lose their tax exemption . . . . but we're going to get rid of that. . . . [T]hey're afraid to get involved politically . . . . [and] so I think it's very important . . . that we knock out that tax-exempt horrowshow that has taken a lot of their power away." https://bit.ly/2xp743a.

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political activity and on using the Foundation's assets for his own benefit, Mr. Trump nevertheless used the Foundation to intervene in the election to assist him in his candidacy for president and to benefit the Campaign (in which he had a substantial financial interest).

The "And Justice for All" Transaction

61. On September 9, 2013, the Foundation issued a check in the amount of $25,000 to "And Justice for All," a political organization located at 610 S. Boulevard, Tampa, Florida, established under Section 527 of the Internal Revenue Code to support the re-election of Pam Bondi to the position of Florida Attorney General. Private foundations such as the Foundation are prohibited under the Code from making political contributions.

62. The Foundation represented on its 2013 IRS tax return that it did not contribute to a Section 527 political organization and did not participate in any political campaign. In its list of specific contributions on the 2013 tax return, the Foundation did not disclose its contribution to And Just for All in Tampa, Florida. Instead, it listed a $25,000 contribution to a Kansas-based Section 501(c)(3) organization with a similar name, Justice for All. Contrary to this disclosure, the Foundation never made a contribution to the Kansas-based Justice for All.

63. On August 28, 2013, Deborah Aleksander, a Bondi campaign fundraiser with an @pambondi.com email address, emailed Rhona Graff, Mr. Trump's executive assistant, to thank Mr. Trump for his commitment of $25,000 to an "ECO" named And Justice for All, and to provide the organization's federal tax identification number. ECO is a Florida Division of Elections abbreviation for "electioneering communications organization."

64. Mr. Trump initialed a printed copy of the email to indicate his approval for the payment. Ms. Graff gave this printed copy to a Trump Organization accounts payable clerk, Deborah Tarasoff. Ms. Tarasoff, who maintained that she assumed And Justice for All was a charitable organization, testified that she looked in an IRS publication of tax-exempt

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organizations she kept in her office, and found an organization with the same name, which the IRS showed as located in Salt Lake City, Utah. She cut the Foundation check, dated September 9, 2013, and sent it to Mr. Trump's office for signature. Ms. Tarasoff testified that she did not take any steps to confirm that the Utah organization was the intended recipient of the payment. Ms. Tarasoff and Mr. McConney maintain they do not know who mailed the check.

65. Given Ms. Aleksander's email to Ms. Graff, Mr. Trump knew or should have known that the Foundation was making a political contribution because he was aware the contribution was to support Ms. Bondi's re-election campaign and he personally signed the Foundation check.

66. In disclosing grant recipients to the IRS, the Foundation did not list on its Form 990-PF either the actual unlawful recipient of the $25,000 check or the Utah-based group assumed by Ms. Tarasoff to be the recipient, but, rather, a third unrelated group with a similar name, Justice for All, which the form presented as located at 113 N. Martinson St., Wichita, Kansas, 67203. The Foundation did not make a donation to Justice for All.

67. The Foundation has no credible explanation for the false reporting of grant recipients to the IRS and the State of New York. Mr. McConney testified that the IRS Form 990-PF was prepared by the Foundation's accountants, Weisermazars LLP, and that the accountants relied on the information in the Foundation's general ledger and bank statements. But the general ledger and bank statements do not show a disbursement to Justice for All at 113 N. Martinson St., Wichita, Kansas. They show the disbursement to And Justice for All, with no address given.

68. Neither Mr. McConney nor Mr. Weisselberg could not explain why Weisermazars LLP entered an organization and address not supplied by the Foundation. Mr. McConney said he might have had a conversation with the accounting firm about it, but did not know the reason

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the mistake happened. Asked how the error occurred, Mr. Weisselberg said he wished he could recall the answer but could not.

69. Although the Foundation asserts that its $25,000 contribution to Ms. Bondi's campaign was an inadvertent mistake by the Trump Organization's accounting staff it was, at a minimum, a result of the Foundation's lack of adequate controls and inadequate supervision of and training of staff performing services.

70. Section 4955 of the Code imposes an excise tax on political expenditures by Section 501(c)(3) organizations. Under Section 6652 of the Code, a tax-exempt organization that, without reasonable cause, fails to include any of the information required on a Form 990 tax return, or fails to provide the correct information, is liable for civil penalties.

71. On March 22, 2016, the Washington Post reported that a government watchdog group, Citizens for Responsibility and Ethics in Washington ("CREW"), had the day before filed a complaint with the IRS about the "And Justice for All" contribution and the inaccurate IRS filing. The following day, March 23, 2016, the Foundation filed an IRS Form 4720, signed by Mr., Trump, disclosing the transaction, and Mr. Trump paid the federal excise tax, $2,500, by personal check. Mr. Trump also reimbursed $25,000 to the Foundation.

Additional Self-Dealing/Related Party Transactions

72. In addition to the Iowa Fundraiser, which directly benefitted Mr. Trump and his presidential campaign, the Foundation entered into the following prohibited self-dealing transactions that directly benefitted Mr. Trump or entities that he controlled:

A. On September 11, 2007, the Foundation made a $100,000 payment to the Fisher House Foundation, a charitable organization, to settle legal claims against Mar-A-Lago, LLC, LC ("Mar-A-Lago") by the City of Palm Beach (the "Mar-A-Lago Transaction");

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B. On February 14, 2012, the Foundation made a $158,000 payment to the Martin B. Greenberg Foundation, a charitable organization, to settle legal claims against The Trump National Golf Club and other defendants by Martin B. Greenberg (the "Trump National Transaction");

C. On November 5, 2013, the Foundation made a $5,000 payment to the DC Preservation League, a charitable organization, for promotional space featuring Trump International Hotels in charity event programs (the "Trump Hotels Transaction");

D. On March 20, 2014, the Foundation made a $10,000 payment to the Unicorn Children's Foundation, a charitable organization, for a painting of Mr. Trump purchased at an auction for that charity, (the "Trump Painting Transaction"); and

E. On December 14, 2015, the Foundation made a $32,000 payment to the North American Land Trust, a charitable organization that preserves natural resources, in connection with a pledge by Seven Springs, LLC to fund the management of a conservation easement (the "Seven Springs Transaction").

73. The Foundation's Board failed to review or approve any of the above transactions.

2007 Mar-A-Lago Transaction

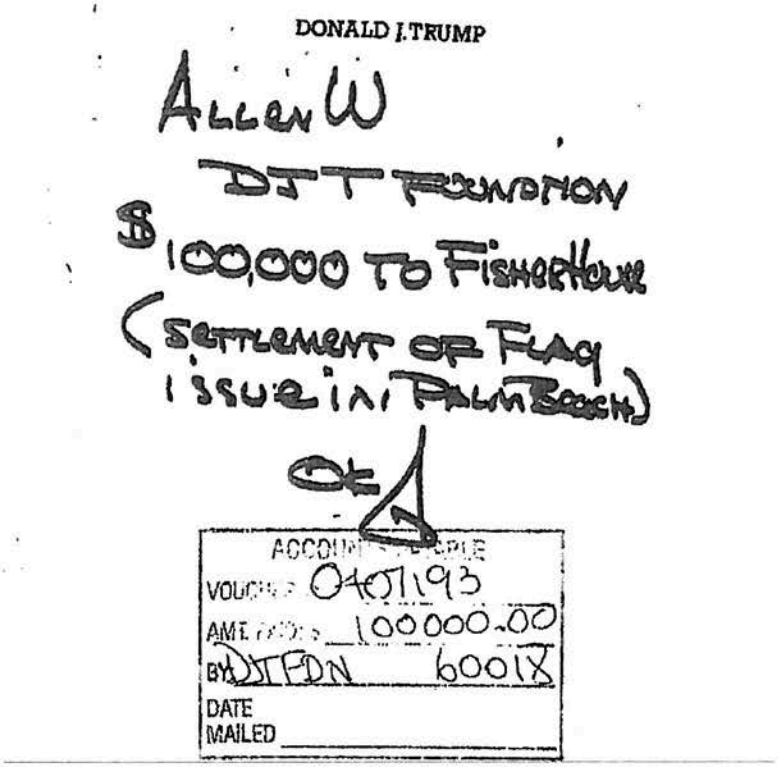
74. Mar-A-Lago is a private club in Palm Beach, Florida, of which Mr. Trump is the 99.99% owner, located in a district zoned residential. In August 2006, the Town of Palm Beach issued a citation to Mar-A-Lago for violation of several ordinances related to the height and location of flagpoles on residential properties, as well as for failure to seek a building permit or certificate of appropriateness for installing the flagpole.

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75. Mar-A-Lago sued the town, arguing that the ordinances were unconstitutional. On April 17, 2007, the parties settled the lawsuit under terms that required Mr. Trump to contribute $100,000 to charities agreed to by the parties. The parties subsequently agreed that the contribution should be made to the Fisher House Foundation.

76. Mr. Trump personally directed his accounting staff to draw the $100,000 payment from the assets of the Foundation, not his personal accounts or the accounts of Mar-A-Lago in the following handwritten note he sent:


DONALD J. TRUMP

Allen W

DJT Foundation

$ 100,000 to Fisher House

(Settlement of Flag Issue in Palm Beach)

ok

ACCOUNT PAYABLE
VOUCHER 0407193
AMOUNT 100000.00
BY DJTFDN 6001X
DATE MAILED

The Trump Organization accounting staff followed Mr. Trump's instruction to use the Foundation's account to satisfy the settlement obligation, even though the Foundation was not involved in the lawsuit in any way.

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77. The Investigation found that by directing the Foundation to make payment to Fisher House, Mr. Trump caused the Foundation used its charitable assets to benefit another organization that he controlled, which constituted improper self-dealing. After the OAG commenced the Investigation, on March 17, 2017, Mr. Trump reimbursed the Foundation $100,000, plus interest in the amount of $8,763.41, for this transaction.

2012 Trump National Transaction

78. In 2012, Martin B. Greenberg sued the Trump National Golf Club, Alonzo Mourning Charities Inc. ("AMC"), Florida Team Golf and Celebrity International ("Florida Team Golf"), and Hole in One International, an insurer. The Trump National Golf Club is 99% owned by DJT Holdings, LLC, which is, directly and indirectly, owned by Mr. Trump. Promotors of a fundraising golf tournament, held at the Trump National Golf Club to benefit AMC, promised golfers a chance to win $1 million by shooting a hole in one at the thirteenth hole. Mr. Greenberg shot a hole in one at the thirteenth hole, but, according to his complaint, the insurer determined that Mr. Greenberg's shot was not made from a minimum distance of 150 yards and declined to pay the claim.

79. The parties settled the lawsuit on February 13, 2012 for $775,000 (the "Settlement Amount"). The settlement consisted of two concurrent agreements: one among Mr. Greenberg, the Trump National Golf Club, AMC and Florida Team Golf (the "Settlement Agreement"), and the other between AMC and the Trump National Golf Club (the "AMC-TNGC Agreement"). Under the Settlement Agreement, AMC and Florida Team Golf agreed to pay the full Settlement Amount to the Martin B. Greenberg Charitable Foundation (the "Greenberg Foundation"). Under the AMC-TNGC Agreement, the Trump National Golf Club agreed to pay $158,000 toward the Settlement Amount, which the golf club would pay directly to the Greenberg Foundation.

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80. The Foundation, not the Trump National Golf Club or Mr. Trump, paid $158,000 to the Greenberg Foundation. The Trump Organization raised the $158,000 payment through an auction for the benefit of the Trump Foundation of a lifetime membership in Mr. Trump's golf clubs. The auction was held through a charity auction website. The contract between the auction website and the Foundation, dated December 1, 2011 and signed by then-attorney for Mr. Trump Michael Cohen on behalf of the Foundation, identified the Foundation as the beneficiary of the auction. The auction webpage announced, "Proceeds from this item benefit the Donald J. Trump Foundation." This statement was false because Mr. Trump intended that the proceeds would be used to satisfy the Trump National Golf Club's obligations under the AMC-TNGC Agreement.

81. An individual made a winning bid on December 19, 2011. After deducting a 15% service fee, the auction website delivered $157,250 to the Trump Foundation on January 9, 2012, and on February 14, 2012, the Trump Foundation paid $158,000 to the Greenberg Foundation, per Mr. Trump's directions.

82. The Investigation concluded that the Foundation improperly used the funds it received from the auction, which were advertised as being used to support the Foundation, to satisfy the obligations of the Trump National Golf Club, an organization controlled by Mr. Trump, and, as a result, constituted improper self-dealing.

83. After the commencement of the Investigation, on March 17, 2017, the Trump National Golf Club contributed $158,000 plus interest in the amount of $3,593.08, to the Foundation to reimburse it for its expenditure.

2013 Trump Hotels Transaction

84. In 2013, the Foundation paid $5,000 to the DC Preservation League ("DCPL"), a Section 501(c)(3) organization that advocates historic preservation in Washington, D.C. The payment entitled the Foundation to a half-page ad in the 2014 commemorative program for

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DCPL's annual gala. The Foundation did not use the space in the program to advertise itself. Rather the Trump Organization used the space to promote The Trump Hotel Collection. A copy of the ad from the program promoting Trump Hotels and providing a phone number for reservations, without any mention of the Foundation, is pasted below.



(D.C. Preservation League, Commemorative Program (Feb. 11, 2014) (produced by DC Preservation League as part of this Investigation).)

85. The Investigation concluded that the $5,000 payment was made for the benefit of Trump International Hotel Management LLC, an organization controlled by the directors of the Foundation and constituted improper self-dealing.

86. After the commencement of the Investigation, on December 9, 2016, Trump International Hotel Management LLC contributed $5,084.62 to the Foundation to reimburse it for the contribution to DCPL plus interest. On December 19, 2016, the Foundation filed IRS Form 4720 with the IRS reporting the transaction and The Trump International Hotel Management LLC paid excise taxes and interest in the total amount of $502.33, $505.12, and $506.88 due, respectively, for each of 2013, 2014 and 2015.

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2014 Trump Painting Transaction

87. On March 20, 2014, Mr. Trump caused the Foundation to pay $10,000 for the winning bid on a painting of Mr. Trump at a charity auction for the Unicorn Children's Foundation, a Section 501(c)(3) organization. The Trump Organization used the painting as décor at Trump National Doral Miami, an entity owned by Trump Endeavor 12 LLC, which is owned by Mr. Trump. The Investigation concluded that the payment of $10,000 was used to benefit an organization controlled by the director of the Foundation and constituted improper self-dealing.

88. After the commencement of the Investigation, on November 17, 2016, Trump Endeavor 12 LLC returned the painting to the Foundation and paid $182.82 to compensate the Foundation for the fair rental value of the painting plus interest, as determined by an outside appraisal report for the applicable period. On December 19, 2016, the Foundation filed IRS Form 4720 with the IRS and Trump Endeavor 12 LLC paid outstanding excise taxes and interest in the amount of $8.49 and $18.49, due, respectively, for each of 2014 and 2015.

2015 Seven Springs Transaction

89. In 2015, the Foundation paid $32,000 to the North American Land Trust ("NALT") to satisfy a $32,000 pledge by Seven Springs LLC ("Seven Springs"). NALT is a land preservation organization that preserves natural resources. Seven Springs, which is owned by DJT Holdings LLC, an entity owned by Mr. Trump, holds a property of over 200 acres in Westchester County used for recreation by the Trump family. Seven Springs had donated a 156-acre easement to NALT and the $32,000 gift was to satisfy a pledge by Seven Springs to the fund NALT maintains for managing the easements it acquires. As the Foundation admitted in a tax filing, the contribution should have been made by Seven Springs, not the Foundation.

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90. After the commencement of the Investigation, on November 17, 2016, Seven Springs LLC corrected the transaction by reimbursing $32,000 to the Foundation, and, on December 9, 2016, paying $288.38 to the Foundation as the applicable interest on the amount contributed. In addition, on December 19, 2016, Seven Springs LLC filed IRS Form 4720 and paid excise taxes of $3,213.19.

FIRST CAUSE OF ACTION

Breach of Fiduciary Duties and Waste – N-PCL §§ 717 & 720 (Against the Individual Respondents)

91. The Attorney General repeats and re-alleges the preceding paragraphs, as though fully set forth herein.

92. The Individual Respondents were each directors of the Foundation, and as such, owed fiduciary duties to the Foundation pursuant to N-PCL § 717.

93. The Individual Respondents failed to discharge their duties as directors with the degree of care, skill, prudence, diligence, and undivided loyalty required of them in that, among other things, they (a) failed to hold at least one annual board meeting or to conduct a review the Foundation's assets, liabilities, revenues and disbursements as required by law; (b) failed to provide oversight of the Foundation or control its activities; (c) failed to institute and maintain internal controls; (d) failed to provide management or supervision of Trump Organization accounting staff assigned to the Foundation and permitted the Trump Organization accounting staff to disburse charitable assets entrusted to the Foundation without obtaining Foundation approval; (e) caused and/or allowed the Foundation to misuse charitable assets for the benefit of Mr. Trump and his personal and/or business interests; and (f) in violation of the Foundation's certificate of incorporation and applicable provisions of the Code, caused and/or allowed the Foundation to participate and intervene on behalf of Mr. Trump in his candidacy for public office

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in 2016 and to influence the outcome of the election, and separately, on behalf of Pamela Bondi in her political campaign for Florida Attorney General in 2013.

94. Due to the foregoing acts and omissions, the Individual Respondents breached the fiduciary duties they owed to the Foundation, and are thus liable under N-PCL §§ 720(a)(1)(A) and (a)(1)(B) to account for their conduct in the neglect and violation of their duties in the management and disposition of corporate assets, to pay damages resulting from loss and waste of corporate assets, and should be enjoined from serving as an officer, director or trustee, or in any similar capacity, of any not-for-profit charitable organization incorporated or authorized to conduct business or solicit charitable donations in the State of New York.

SECOND CAUSE OF ACTION

Failure to Properly Administer Charitable Assets and Waste – EPTL § 8-1.4 & 8-1.8 (Against Individual Respondents)

95. The Attorney General repeats and re-alleges the preceding paragraphs, as though fully set forth herein.

96. As directors of the Foundation, each of the Individual Respondents was a trustee of charitable assets under EPTL § 8-1.4, and, as such, was responsible for the proper administration of charitable assets. The Individual Respondents failed to properly administer the Foundation's charitable assets in that, among other things, they (a) failed to discharge their fiduciary duties to the Foundation with the degree of care, loyalty, and obedience that was required of them; (b) diverted charitable assets for improper or unnecessary purposes by causing and/or permitting the Foundation to wrongfully distribute charitable assets for the benefit of Mr. Trump and his interests; and (c) caused and/or permitted the Foundation to engage in political activity to influence the outcome of specific elections in violation of the Foundation's certificate of incorporation and EPTL § 8-1.8(a)(5).

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97. Due to the foregoing acts and omissions the Individual Respondents should each be ordered to account for his or her conduct in the waste of assets and/or negligent failure to act, to pay damages resulting from such waste, and be enjoined from serving as an officer, director or trustee, or in any other capacity as a fiduciary of any not-for-profit or charitable organization incorporated or authorized to conduct business in the State of New York, or which solicits charitable donations in the State of New York.

THIRD CAUSE OF ACTION

Wrongful Related-Party Transactions – N-PCL § 715(f) and EPTL § 8-1.9(c)
(Against Respondent Mr. Trump)

98. The Attorney General repeats and re-alleges the preceding paragraphs, as though fully set forth herein.

99. Respondent Mr. Trump caused the Foundation to enter into transactions in which he had a financial interest without obtaining authorization from the Board for those transactions or a determination by the Board that the transactions were fair, reasonable and in the Foundation's best interest at the time of the transactions. Those transactions included payments to the Fisher House Foundation, the Martin B. Greenberg Foundation, the DC Preservation League, the Unicorn Children's Foundation, and the North American Land Trust. Mr. Trump's conduct was willful and intentional with respect to these transactions in that as president and ultimate decision-maker of the Foundation and owner of entities on whose behalf the Foundation made payments he fully understood and intended the financial benefits he and his businesses would derive from the transactions.

100. The related-party transactions also included in-kind contributions of $2.8 million by the Foundation to the Trump Campaign. With respect to these transactions, Mr. Trump's conduct was willful and intentional in that as president and ultimate decision-maker of the Foundation, and presidential candidate whose election the Foundation's in-kind contributions

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sought to influence, he was fully aware of and intended the benefits he would derive from the Foundation's in-kind contributions. Mr. Trump had a financial interest in the Campaign, which he controlled, publicly asserted that he would self-fund the Campaign and, as of the time of the Iowa Fundraiser, had loaned $17.5 million.

101. By the foregoing acts and omissions, Respondent Mr. Trump is liable under N-PCL § 715(f) and EPTL § 8-1.9(c), both in effect since July 1, 2014, to account for profits from related party transactions not already accounted for; to the extent not already paid, pay the Foundation the value of charitable assets used in such transactions; return assets lost to the Foundation as a result of the transactions, to the extent not already returned; pay the Foundation an amount up to double the value of the amount of each benefit improperly bestowed by a transaction occurring after July 1, 2014; and should be enjoined from serving as an officer, director or trustee, or in any similar capacity, of any not-for-profit charitable organization incorporated or authorized to conduct business or solicit charitable donations in the State of New York.

FOURTH CAUSE OF ACTION

Dissolution of the Foundation – N-PCL §§ 112(a), 1101(a)(2)
(Against the Foundation and Respondent Donald J. Trump)

102. The Attorney General repeats and re-alleges the preceding paragraphs, as though fully set forth herein.

103. Under N-PCL § 112(a), the Attorney General may bring an action to dissolve a corporation that has acted beyond its capacity or power.

104. Under N-PCL § 1101(2), the Attorney General may bring an action for the dissolution of a charitable corporation when "the corporation has exceeded the authority conferred upon it by law, or . . . has carried on, conducted or transacted its business in a

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persistently fraudulent or illegal manner, or by the abuse of its powers contrary to public policy of the state has become liable to be dissolved."

105. N-PCL § 202(a) requires New York non-for-profit corporations to act within the limitations present in their certificates of incorporation.

106. Under Section 501(c)(3) of the Code, the Foundation is prohibited from participating or intervening in any political campaign on behalf of a candidate. This statutory prohibition is absolute. Penalties for violation of this law include excise taxes, pursuant to section 4945 of the Code, for any expenditure paid or incurred by a private foundation to influence the outcome of any specific public election.

107. Sections 406 of the N-PCL and 8-1.8 of the EPTL prohibit private foundations from incurring penalties under section 4945 of the Code for expenditures to influence an election. These same provisions prohibit incurring penalties under section 4941 of the Code for acts of self-dealing. Under section 406 of the N-PCL, New York private foundations must include provisions in their certificates of incorporation expressly prohibiting the conduct penalized under sections 4945 and 4941 of the Code. Accordingly, the Foundation's certificate of incorporation prohibits the Foundation from participating in "any political campaign on behalf of any candidate for public office," or allowing any corporate property to be diverted "in any manner directly or indirectly or otherwise inure to the benefit of any member, trustee, director or officer of the corporation or any private individual."

108. The Foundation exceeded the authority conferred to it in its certificate of incorporation and acted in a persistently illegal manner by repeatedly intervening in Mr. Trump's campaign for president in 2016 by, among other things, making expenditures during the first five months of 2016 that were intended to influence his election for president.

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109. N-PCL § 102(5) bars a not-for-profit corporation from permitting its assets, income or profit to inure to the benefit of an officer or director of the corporation. Section 515 (a) of the N-PCL prohibits the distribution of any part of the income of a not-for-profit corporation to the directors or officers of the corporation. The Foundation violated these provisions by distributing its assets for the benefit of the president of the corporation.

110. N-PCL § 519 requires the directors of a New York non-for-profit corporation to hold an annual meeting of the board of directors to receive and review a report of the corporation's assets and liabilities, revenue, and disbursements. The directors of the Foundation failed to comply with this requirement for at least eighteen years, from 1999 through 2017.

111. Under N-PCL § 552(f), a New York not-for-profit corporation must adopt a written policy setting forth guidelines on investments and delegation of management and investment functions. The Foundation failed to adopt a written investment policy and, as a result, violated N-PCL § 552(f).

112. N-PCL § 715-a requires a New York not-for-profit corporation to adopt a conflict of interest policy to ensure that its directors and officers act in the corporation's best interest. The Foundation did not adopt such a policy and, accordingly, the Foundation violated N-PCL § 715-a.

113. Sections 172 and 175 of the Executive Law prohibit the material false statements in any application, registration required to be filed with the Attorney General pursuant to Article 7-A of the Executive Law. The Foundation filed with the Attorney General's Charities Bureau a Form CHAR410-A, Amended Registration Statement for Charitable Organizations, signed by Mr. Trump, which falsely stated that the Iowa Fundraiser was a Foundation event. This statement was false because it failed to disclose the material fact that the Iowa Fundraiser was in fact planned, organized, financed and directed by the Trump Campaign.

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114. Section 172 of Article 7-A of the Executive Law requires charitable organizations that solicit donations in New York State to register with the Charities Bureau of the New York State Attorney General's Office. The Trump Foundation engaged in fundraising activities in New York State in connection with the auction on Charitybuzz.com and in connection with Iowa Fundraiser, in violation of the Executive Law, did not register with the Charities Bureau until October 20, 2016, following a Notice of Violation from the Charities Bureau.

115. As a result of the foregoing, the Foundation has acted beyond its capacity by persistently disregarding the limitations in its certificate of incorporation and the law, and it has conducted its business in a persistently illegal manner and abused its powers contrary to the public policy of the State of New York by operating without any oversight or control by a board of directors.

116. Accordingly, the Foundation should be dissolved pursuant to N-PCL § 1101(a)(2) and its remaining assets and future assets, if any, applied to charitable uses consistent with the mission set forth in the Foundation's certificate of incorporation, pursuant to N-PCL §§ 1115(a) and 1008(a)(15).

117. Simultaneous with the filing of this Petition for Dissolution, the Attorney General has notified the Internal Revenue Service and the Federal Election Commission concerning potential violations of the Code and federal election law that may subject the Foundation and its directors and officers to substantial penalties or fines. Pursuant to N-PCL §§ 1115(a) and 1007(c) distributions of corporate assets upon dissolution should be deferred until the complaints to the Internal Revenue Service and Federal Election Commission have been resolved and it is determined if any penalties or fines will be imposed on the Foundation.

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FIFTH CAUSE OF ACTION

Dissolution of the Foundation – N-PCL §§ 112(a), 1102(a)(2) (Against the Foundation)

118. The Attorney General repeats and re-alleges the preceding paragraphs, as though fully set forth herein.

119. N-PCL § 112(a)(7) authorizes the Attorney General to maintain an action or special proceeding to enforce rights granted by statute to a director or officer of a charitable corporation. N-PCL § 1102(a)(2) empowers directors and officers to petition the court for judicial dissolution in cases where directors have wasted assets or acted illegally.

120. Dissolution pursuant to N-PCL § 1102(a)(2)(D) is appropriate for the reasons set forth in paragraphs 1 – 114 and for the further reason that the directors of the Foundation wasted corporate assets and otherwise behaved in an illegal manner.

SIXTH CAUSE OF ACTION

Injunction Pending Resolution – N-PCL § 1113 (Against the Foundation)

121. The Attorney General repeats and re-alleges the preceding paragraphs, as though fully set forth herein.

122. N-PCL § 1113 authorizes the Attorney General to seek an injunction pending a dissolution proceeding to, in relevant part, "(1) restrain[] the corporation and its directors and officers from conducting any unauthorized activities and from exercising any corporate powers, except by permission of the court[, and] (2) restrain[] the corporation and its directors and officers from collecting or receiving any debt or other property of the corporation, and from paying out or otherwise transferring or delivering any property of the corporation, except by permission of the court."

This is a copy of a pleading filed electronically pursuant to New York State court rules (22 NYCRR §202.5-b(d)(3)(i)) which, at the time of its printout from the court system's electronic website, had not yet been reviewed and approved by the County Clerk. Because court rules (22 NYCRR §202.5[d]) authorize the County Clerk to reject filings for various reasons, readers should be aware that documents bearing this legend may not have been accepted for filing by the County Clerk.

CAUTION: THIS DOCUMENT HAS NOT YET BEEN REVIEWED BY THE COUNTY CLERK. (See below.)

123. Such an injunction is appropriate for the reasons set forth above, including, without limitation, that the Individual Respondents breached their duties of care and loyalty to the Foundation, willfully ignored the legal requirements applicable to not-for-profit organizations and caused the Foundation to violate state and federal law. There are no directors remaining who have demonstrated an understanding and respect for not-for-profit law and fiduciary duties. Court supervision is necessary to ensure that charitable assets are appropriately marshalled and distributed.

PRAYER FOR RELIEF

Plaintiff requests judgment against Respondents as follows:

A. Enjoining Mr. Trump from serving as an officer, director, trustee or equivalent position of any not-for-profit or charitable organization incorporated or authorized to conduct business or solicit charitable donations in the State of New York for a period of ten years; and enjoining the remaining directors from serving as officers, directors, trustees or equivalent positions of any not-for-profit or charitable organization incorporated or authorized to conduct business or solicit charitable donations in the State of New York for a period of one year, subject to suspension in the event the remaining directors undergo sufficient training on the fiduciary duties of directors of not-for-profit corporations;

B. Directing Mr. Trump to pay an amount up to double the amount of benefits improperly obtained through self-dealing transactions after July 1, 2014;

C. Directing each Individual Respondent to account for his or her conduct in the failure to perform his or her duties in the management of corporate assets, to make full restitution for waste and misuse of charitable assets, and to pay damages resulting from the breach of fiduciary duties;

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CAUTION: THIS DOCUMENT HAS NOT YET BEEN REVIEWED BY THE COUNTY CLERK. (See below.)
FILED: NEW YORK COUNTY CLERK 06/14/2018 11:10 AM INDEX NO. 451691/2018
NYSCEF DOC. NO. 5 RECEIVED NYSCEF: 06/14/2018

D. Declaring that the Foundation has exceeded the authority conferred upon it by law, and has carried on, or conducted, or transacted its business in a persistently fraudulent or illegal manner and has abused its powers contrary to the public policy of this state;

E. Directing the Foundation to cooperate with the Attorney General in the distribution of any remaining assets to qualified charitable entities;

F. Restraining the Foundation and its officers and directors, except by permission of the court, from (i) conducting any unauthorized activities and from exercising any corporate powers; (ii) collecting or receiving any debt or other property of the corporation; or (iii) from paying out or otherwise transferring or delivering any property of the corporation;

G. Dissolving the Foundation, annulling the Certificate of Incorporation of the Foundation, and terminating the corporate existence of the Foundation; and

H. Granting such other and further relief as is just and proper.

Dated: New York, New York
June 13, 2018

BARBARA D. UNDERWOOD
Attorney General of the State of New York
Attorney for Petitioners

By: 

James Sheehan
Charities Bureau Chief
28 Liberty Street
New York, New York 10005
Tel. (212) 416-8401

MATTHEW COLANGELO, *Executive Deputy Attorney General*
LAURA WOOD, *Senior Advisor and Special Counsel*
YAEL FUCHS, *Co-Chief of the Enforcement Section*
STEVEN SHIFFMAN, *Assistant Attorney General*
PEGGY FARBER, *Assistant Attorney General*

Of Counsel

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VERIFICATION

STATE OF NEW YORK }
} ss.:
COUNTY OF NEW YORK }

STEVEN SHIFFMAN, being duly sworn, deposes and says:

I am an Assistant Attorney General in the office of the Barbara D. Underwood, Attorney General of the State of New York (the "Attorney General"). I am duly authorized to make this verification.

I have read the foregoing petition and am acquainted with the facts alleged therein based upon the Attorney General's investigation of the transactions upon which the petition is based, the annual filings and other reports made by The Donald J. Trump Foundation with the Charities Bureau of the Attorney General's office, and the investigative materials contained in the files of the Attorney General's office. To my knowledge based on such acquaintance with the facts, the petition is true.

The reason this verification is not made by petitioner is that petitioner is a body politic and the Attorney General is its duly authorized representative.

Steven Shiffman
Assistant Attorney General

NOTARY PUBLIC

Sworn to before me this
13th day of June, 2018

EMILY STERN
NOTARY PUBLIC, State of New York
No. 02ST5055697
Qualified in Kings County
Commission Expires March 30, 2022

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EXHIBIT 2

0458971

CERTIFICATE OF INCORPORATION

OF

THE DONALD J. TRUMP FOUNDATION, INC.

Under Section 402 of the

Not-For-Profit Corporation Law

The undersigned, for the purpose of forming a corporation pursuant to the Not-For-Profit Corporation Law of the State of New York, hereby certifies:

FIRST: The name of the corporation shall be THE DONALD J. TRUMP FOUNDATION, INC.

SECOND: The corporation is a corporation as defined in subparagraph (a)(5) of Section 102 of the Not-For-Profit Corporation Law, and is a Type B Corporation as defined in subparagraph (b) of Section 201 of said law, and is to be formed for the following purposes:

(a) to receive and maintain a fund or funds of real or personal property, or both, and subject to the restrictions and limitations hereinafter set forth, to use and apply the whole or any part of any income therefrom and the principal thereof exclusively for charitable, religious, scientific, literary, or educational purposes either directly or by contributions to organizations that qualify as exempt organizations under section 501 (c) (3) of the Internal Revenue Code of 1954 and its Regulations as they now exist or as they may hereafter be amended.

(b) to solicit, request, appeal for, conduct, engage in or assist in

purposes and objectives of the corporation, agencies, companies, associations, stock or membership or other interests in such entities.

THIRD: Nothing herein shall authorize the corporation, directly or indirectly, to engage in or include among its purposes any of the activities mentioned in the Not-For-Profit Corporation Law, Section 404(b)-(u). Nothing herein shall authorize the corporation to grant degrees or engage in the practice of the profession of medicine or any other profession required to be licensed by Title XIII of the Education Law.

FOURTH: In furtherance of its corporate purposes, the corporation shall have all general powers enumerated in Section 202 of the Not-For-Profit Corporation Law, together with the power to solicit, accept and hold contributions, gifts and grants for corporate purposes.

FIFTH: The corporation shall be organized and operated exclusively for the purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1954, or corresponding provisions of any subsequent Federal tax laws, and shall not be operated for pecuniary profit or financial gain.

SIXTH: No part of the property (including income) of the corporation shall be diverted in any manner directly or indirectly or otherwise inure to the benefit of any member, trustee, director or officer of the corporation or any private individual (except that reasonable compensation may be paid for services rendered to or for the corporation affecting one of its purposes); and no member, trustee, director, officer of the corporation or any private individual shall be entitled to share in the distributions of any of the corporate assets on dissolution of the corporation.

SEVENTH: No part of the activities of the corporation shall be carrying on propaganda or otherwise attempting to influence legislation or participating or intervening in (including the publication or distribution of statements) any political campaign on behalf of any candidate for public office.

EIGHTH: During such periods as the corporation shall be a private foundation, as that term is defined in the Internal Revenue Code of 1954, the corporation shall operate subject to the following restrictions:

(a) The corporation shall distribute its income for each taxable year at such time and in such manner as not to become subject to the tax on the undistributed income imposed by Section 4942 of the Internal Revenue Code of 1954, or corresponding provisions of any subsequent Federal tax laws.

(b) The corporation shall not engage in any act of self-dealing as defined in Section 4941(d) of the Internal Revenue Code of 1954, or corresponding provisions of any subsequent Federal tax laws.

(c) The corporation shall not retain any excess business holdings as defined in Section 4943(c) of the Internal Revenue Code of 1954, or corresponding provisions of any subsequent Federal tax laws.

(d) The corporation shall not make any investments in such manner as to subject the corporation to tax under Section 4944 of the Internal Revenue Code of 1954, or corresponding provisions of any subsequent Federal tax laws.

(e) The corporation shall not make any taxable expenditures as defined in Section 4945(d) of the Internal Revenue Code of 1954 or corresponding provisions of any subsequent Federal tax laws.

campaigns, fund raising drives and any efforts whatsoever for the collection and raising of monies, funds, donations, pledges, obligations, securities, subscriptions, commitments, gifts, grants, bequests, devises, legacies, choses in action and property of every nature and description whatsoever, both real, personal or mixed.

(c) to receive, accept, collect, acquire and hold title to all receipts, funds, monies, donations, pledges, obligations, securities, subscriptions, commitments, gifts, bequests, devises, legacies, choses in action and all other property of every nature and description whatsoever, both real, personal or mixed, and wherever situate, resulting from the solicitations, appeals, campaigns and efforts referred to in subdivision (a) hereof, and to manage, improve and develop the same in furtherance of the purposes of the corporation; and, at the discretion of the Board of Directors of the corporation, to invest and reinvest, manage, sell, mortgage, lease, exchange, convey or otherwise dispose of or transfer the same in such manner as, in the judgment of the Board of Directors of the corporation, will best promote the objectives and purposes of the corporation;

(d) to use, expend, transfer, deed over, distribute and disburse all or any part of the monies, funds and other purposes referred to in subdivision (a) hereof in the United States of America and elsewhere as shall be approved by the Board of Directors of the corporation in accordance with the provisions of the By-Laws of the corporation; and

(e) to organize, promote, establish and create, in any place in the world, through its representatives, appointees or agents, for effecting the

~~NINTH: The territory in which the operations of the corporation are to~~ be principally conducted is the United States of America and, so far as may be useful or ~~necessary, its operations may extend to other countries~~ throughout the world.

NINTH: The principal office of the corporation shall be located in the ~~City of New York~~, County of New York, State of New York.

TENTH: The Secretary of State is hereby designated as agent of the Corporation upon whom process against it may be served. The post office address to which the Secretary of State shall mail a copy of any process against the Corporation served him is: c/o Dreyer and Traub, 101 Park Avenue, New York, New York 10178.

ELEVENTH: The Board of Directors of the corporation shall consist of not less than three (3) nor more than twenty-one (21) persons.

TWELFTH: The names and addresses of those persons who shall serve as Directors until the first annual meeting are:

Name	Address
Donald J. Trump	721 Fifth Avenue New York, New York 10022
Ivana Trump	721 Fifth Avenue New York, New York 10022
Gerald N. Schrager	27 Danton Lane North Lattingtown, New York 11560

THIRTEENTH: Upon dissolution or other termination of the corporation, subject to the authority of the Supreme Court of the State of New York, if the corporation is at that time a private foundation, as defined in the Internal Revenue Code of 1954, all of its net assets shall be distributed to one or more organizations as shall qualify under Section 170(b)(1)(A) (other than in clauses (vii) and (viii)), Section 501(c)(3) of the Internal Revenue Code of 1954 or corresponding provisions of any subsequent Federal tax laws then in effect, each of which organizations shall have been in existence and so described for a continuous period of at least sixty calendar months immediately preceding such distribution.

Upon dissolution or other termination of the corporation, subject to the authority of the Supreme Court of the State of New York, if the corporation at that time is not a private foundation, as defined in the Internal Revenue Code of 1954, the net assets shall be paid over to one or more governmental agencies and/or corporations, trust funds, foundations or other organizations organized and operated exclusively for charitable and/or educational purposes and exempt from Federal income taxes (except for unrelated business income taxes and investment income taxes imposed on private foundations) under Section 501(c)(3) of the Internal Revenue Code of 1954 or corresponding provisions of any subsequent Federal tax laws then in effect.

IN WITNESS WHEREOF, I have subscribed this Certificate and affirm that the statements contained herein are true under the penalties of perjury, this 2nd day of ~~January~~ February, 1987.

Donald J. Trump
721 Fifth Avenue
New York, New York 10022

STATE OF NEW YORK)
) ss.:
COUNTY OF NEW YORK)

On the 2nd day of ~~January~~ February, 1987 before me personally came DONALD J. TRUMP to me known to be the individual described in and who executed the foregoing instrument, and acknowledged that he executed the same.

Aniko Balogh
Notary Public

ANIKO BALOGH
Notary Public, State of New York
No. 41-4817442
Qualified in Queens County
Commission Expires September 30, 1988

CERTIFICATE OF APPROVAL

I, [illegible], a Justice of the Supreme Court of the State of New York, First Judicial District, do hereby approve the Certificate of Incorporation of THE DONALD J. TRUMP FOUNDATION, INC., and consent that the same be filed.

Dated: FEB. 10, 1987
New York, New York

Justice of the Supreme Court
First Judicial District

Feb. 14, 1987

THE UNDERSIGNED HAS NO OBJECTION
TO THE GRANTING OF JUDICIAL
APPROVAL HEREON AND WAIVES
STATUTORY NOTICE.

ROBERT ABRAMS, ATTORNEY GEN.
STATE OF NEW YORK

by Howard Holt

HOWARD HOLT
Associate Attorney

STATE OF NEW YORK
DEPARTMENT OF STATE
FILED FEB 18 1987
AMT. OF CHECK $ 65.00
FILING FEE $ 65.00
TAX $
COPY $ 6.50
CERT $
$ 10

THE DONALD J. TRUMP FOUNDATION, INC.

Certificate of Incorporation

887321

FEB 18 1987

DREYER AND TRAUB
ATTORNEYS AT LAW
101 PARK AVENUE
NEW YORK, N Y 10178

FEB - 9 1987

EXHIBIT 3

CHAR500

NYS Annual Filing for Charitable Organizations
www.CharitiesNYS.com

Send with fee and attachments to:
NYS Office of the Attorney General
Charities Bureau Registration Section
120 Broadway
New York, NY 10271

2016
Open to Public Inspection

1. General Information

For Fiscal Year Beginning (mm/dd/yyyy) 01/01/2016 and Ending (mm/dd/yyyy) 12/31/2016

Check if Applicable:
- ☐ Address Change
- ☐ Name Change
- ☐ Initial Filing
- ☐ Final Filing
- ☐ Amended Filing
- ☐ Reg ID Pending

Name of Organization: THE DONALD J. TRUMP FOUNDATION

Employer Identification Number (EIN): [redacted]

Mailing Address: CO MAZARS USA LLP 60 CROSSWAYS PK

NY Registration Number: [redacted]

City / State / ZIP: WOODBURY, NY 11797

Telephone: 212 715.7231

Website: N/A

Email:

Check your organization's registration category: ☐ 7A only ☐ EPTL only ☒ DUAL (7A & EPTL) ☐ EXEMPT

Confirm your Registration Category in the Charities Registry at www.CharitiesNYS.com

2. Certification

See instructions for certification requirements. Improper certification is a violation of law that may be subject to penalties.

We certify under penalties of perjury that we reviewed this report, including all attachments, and to the best of our knowledge and belief, they are true, correct and complete in accordance with the laws of the State of New York applicable to this report.

President or Authorized Officer: X _____ ERIC TRUMP DIRECTOR 11/15/17
Signature — Print Name and Title — Date

Chief Financial Officer or Treasurer: _____ ALLEN WEISSELBERG TREASURER 11/15/17
Signature — Print Name and Title — Date

3. Annual Reporting Exemption

Check the exemption(s) that apply to your filing. If your organization is claiming an exemption under one category (7A or EPTL only filers) or both categories (DUAL filers) that apply to your registration, complete only parts 1, 2, and 3, and submit the certified Char500. No fee, schedules, or additional attachments are required. If you cannot claim an exemption or are a DUAL filer that claims only one exemption, you must file applicable schedules and attachments and pay applicable fees.

☐ 3a. 7A filing exemption: Total contributions from NY State including residents, foundations, government agencies, etc, did not exceed $25,000 and the organization did not engage a professional fund raiser (PFR) or fund raising counsel (FRC) to solicit contributions during the fiscal year. Or the organization qualifies for another 7A exemption (see instructions).

☐ 3b. EPTL filing exemption: Gross receipts did not exceed $25,000 and the market value of assets did not exceed $25,000 at any time during the fiscal year.

4. Schedules and Attachments

See the following page for a checklist of schedules and attachments to complete your filing.

☐ Yes ☒ No 4a. Did your organization use a professional fund raiser, fund raising counsel or commercial co-venturer for fund raising activity in NY State? If yes, complete Schedule 4a.

☐ Yes ☒ No 4b. Did the organization receive government grants? If yes, complete Schedule 4b.

5. Fee

See the checklist on the next page to calculate your fee(s). Indicate fee(s) you are submitting here:	7A filing fee:	EPTL filing fee:	Total fee:	Make a single check or money order payable to:
	$ 25.	$ 100.	$ 125.	"Department of Law"

THE DONALD J. TRUMP FOUNDATION

CHAR500 Annual Filing Checklist	Simply submit the certified CHAR500 with no fee, schedule, or additional attachments IF: - Your organization is registered as 7A only and you marked the 7A filing exemption in Part 3. - Your organization is registered as EPTL only and you marked the EPTL filing exemption in Part 3. - Your organization is registered as DUAL and you marked both the 7A and EPTL filing exemption in Part 3.

Checklist of Schedules and Attachments

Check the schedules you must submit with your CHAR500 as described in Part 4:

- ☐ If you answered "yes" in Part 4a, submit Schedule 4a: Professional Fund Raisers (PFR), Fund Raising Counsel (FRC), Commercial Co-Venturers (CCV)
- ☐ If you answered "yes" in Part 4b, submit Schedule 4b: Government Grants

Check the financial attachments you must submit with your CHAR500:

- ☒ IRS Form 990, 990-EZ, or 990-PF, and 990-T if applicable
- ☒ All additional IRS Form 990 Schedules, including Schedule B (Schedule of Contributors).
- ☐ Our organization was eligible for and filed an IRS 990-N e-postcard. We have included an IRS Form 990-EZ for state purposes only.

If you are a 7A only or DUAL filer, submit the applicable independent Certified Public Accountant's Review or Audit Report:

- ☐ Review Report if you received total revenue and support greater than $250,000 and up to $750,000.
- ☒ Audit Report if you received total revenue and support greater than $750,000
- ☐ No Review Report or Audit Report is required because total revenue and support is less than $250,000
- ☐ We are a DUAL filer and checked box 3a, no Review Report or Audit Report is required

Calculate Your Fee

For 7A and DUAL filers, calculate the 7A fee:

- ☐ $0, if you checked the 7A exemption in Part 3a
- ☒ $25, if you did not check the 7A exemption in Part 3a

For EPTL and DUAL filers, calculate the EPTL fee:

- ☐ $0, if you checked the EPTL exemption in Part 3b
- ☐ $25, if the NET WORTH is less than $50,000
- ☐ $50, if the NET WORTH is $50,000 or more but less than $250,000
- ☒ $100, if the NET WORTH is $250,000 or more but less than $1,000,000
- ☐ $250, if the NET WORTH is $1,000,000 or more but less than $10,000,000
- ☐ $750, if the NET WORTH is $10,000,000 or more but less than $50,000,000
- ☐ $1500, if the NET WORTH is $50,000,000 or more

Send Your Filing

Send your CHAR500, all schedules and attachments, and total fee to:

NYS Office of the Attorney General
Charities Bureau Registration Section
120 Broadway
New York, NY 10271

Is my Registration Category 7A, EPTL, DUAL or EXEMPT?

Organizations are assigned a Registration Category upon registration with the NY Charities Bureau:

7A filers are registered to solicit contributions in New York under Article 7-A of the Executive Law ("7A")

EPTL filers are registered under the Estates, Powers & Trusts Law ("EPTL") because they hold assets and/or conduct activities for charitable purposes in NY.

DUAL filers are registered under both 7A and EPTL.

EXEMPT filers have registered with the NY Charities Bureau and meet conditions in **Schedule E - Registration Exemption for Charitable Organizations**. These organizations are not required to file annual financial reports but may do so voluntarily.

Confirm your Registration Category and learn more about NY law at www.CharitiesNYS.com

Where do I find my organization's NET WORTH?

NET WORTH for fee purposes is calculated on:

- IRS Form 990 Part I, line 22
- IRS Form 990 EZ Part I, line 21
- IRS Form 990 PF, calculate the difference between Total Assets at Fair Market Value (Part II, line 16(c)) and Total Liabilities (Part II, line 23(b)).

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

2016

Open to Public Inspection

For calendar year 2016 or tax year beginning , and ending

Name of foundation

THE DONALD J. TRUMP FOUNDATION

A Employer identification number

[redacted]

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

CO MAZARS USA LLP 60 CROSSWAYS PK

B Telephone number

212.715.7231

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

WOODBURY, NY 11797

C If exemption application is pending, check here ▶ ☐

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

D 1. Foreign organizations, check here ▶ ☐

2. Foreign organizations meeting the 85% test, check here and attach computation ▶ ☐

H Check type of organization: ☒ 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) ▶$ 970,246.

J Accounting method: ☐ Cash ☒ 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).)

		(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	2,865,683.		N/A	
	2 Check ▶ ☐ if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments	1,407.	1,407.		STATEMENT 1
	4 Dividends and interest from securities				
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10				
	b Gross sales price for all assets on line 6a				
	7 Capital gain net income (from Part IV, line 2)		0.		
	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	62,184.	0.		STATEMENT 2
	12 Total. Add lines 1 through 11	2,929,274.	1,407.		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc.	0.	0.		0.
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees STMT 3	55.	0.		55.
	b Accounting fees STMT 4	5,000.	0.		5,000.
	c Other professional fees				
	17 Interest				
	18 Taxes				
	19 Depreciation and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses STMT 5	45,414.	0.		45,414.
	24 Total operating and administrative expenses. Add lines 13 through 23	50,469.	0.		50,469.
	25 Contributions, gifts, grants paid	3,024,800.			3,023,800.
	26 Total expenses and disbursements. Add lines 24 and 25	3,075,269.	0.		3,074,269.
	27 Subtract line 26 from line 12:				
	a Excess of revenue over expenses and disbursements	<145,995.>			
	b Net investment income (if negative, enter -0-)		1,407.		
	c Adjusted net income (if negative, enter -0-)			N/A	

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	297,252.	650,165.	650,165.
	2 Savings and temporary cash investments	817,314.	318,406.	318,406.
	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			
	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			
	11 Investments - land, buildings, and equipment: basis ▶			
	Less: accumulated depreciation ▶			
	12 Investments - mortgage loans			
	13 Investments - other			
	14 Land, buildings, and equipment: basis ▶			
	Less: accumulated depreciation ▶			
	15 Other assets (describe ▶ STATEMENT 6)	1,675.	1,675.	1,675.
	16 Total assets (to be completed by all filers - see the instructions. Also, see page 1, item I)	1,116,241.	970,246.	970,246.
Liabilities	17 Accounts payable and accrued expenses	250.	250.	
	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)	250.	250.	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ ☐ 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 ▶ [X] and complete lines 27 through 31.			
	27 Capital stock, trust principal, or current funds	0.	0.	
	28 Paid-in or capital surplus, or land, bldg., and equipment fund	0.	0.	
	29 Retained earnings, accumulated income, endowment, or other funds	1,115,991.	969,996.	
	30 Total net assets or fund balances	1,115,991.	969,996.	
	31 Total liabilities and net assets/fund balances	1,116,241.	970,246.	

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	1,115,991.
2	Enter amount from Part I, line 27a	2	<145,995.>
3	Other increases not included in line 2 (itemize) ▶	3	0.
4	Add lines 1, 2, and 3	4	969,996.
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	969,996.

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. MI C Co.)	(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a				
b	NONE			
c				
d				
e				

	(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a				
b				
c				
d				
e				

	Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
	(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	
a				
b				
c				
d				
e				

2	Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 / If (loss), enter -0- in Part I, line 7 }	2	
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	

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))
2015	901,659.	1,036,497.	.869910
2014	596,700.	1,326,041.	.449986
2013	918,340.	1,495,243.	.614174
2012	1,717,293.	2,194,017.	.782716
2011	1,011,501.	2,158,302.	.468656

2	Total of line 1, column (d)	2	3.185442
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	.637088
4	Enter the net value of noncharitable-use assets for 2016 from Part X, line 5	4	1,782,835.
5	Multiply line 4 by line 3	5	1,135,823.
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	14.
7	Add lines 5 and 6	7	1,135,837.
8	Enter qualifying distributions from Part XII, line 4	8	3,074,269.

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	14.
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	14.
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	14.
6	Credits/Payments:		
a	2016 estimated tax payments and 2015 overpayment credited to 2016 — 6a: 286.		
b	Exempt foreign organizations - tax withheld at source — 6b:		
c	Tax paid with application for extension of time to file (Form 8868) — 6c:		
d	Backup withholding erroneously withheld — 6d:		
7	Total credits and payments. Add lines 6a through 6d	7	286.
8	Enter any **penalty** for underpayment of estimated tax. Check here ☐ if Form 2220 is attached	8	
9	**Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed** ▶	9	
10	**Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** ▶	10	272.
11	Enter the amount of line 10 to be: **Credited to 2017 estimated tax** ▶ 272. **Refunded** ▶	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? STATEMENT 9	1a		
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see instructions for the 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?	2		X
	If "Yes," attach a detailed description of the activities.			
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? STATEMENT 12	5		X
	If "Yes," attach the statement required by General Instruction T.			
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) ▶ NY			
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 2016 or the taxable year beginning in 2016 (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 STMT 7	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 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 ▶ MAZARS USA LLP Telephone no. ▶516-488-1200
Located at ▶ 60 CROSSWAYS PARK DRIVE WEST, WOODBURY, NY ZIP+4 ▶11797

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 2016, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the foreign country ▶	16		X

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 [X] No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes [X] No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes [X] No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes [X] No			
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes [X] No			
	(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) ☐ Yes [X] No			
b	If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? N/A	1b		
	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 2016? STATEMENT 10	1c		
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 2016, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2016? ☐ Yes [X] No			
	If "Yes," list the years ▶ _____, _____, _____, _____			
b	Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer "No" and attach statement - see 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 [X] No			
b	If "Yes," did it have excess business holdings in 2016 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 2016.)* 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 2016?	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 4945(d)(4)(A)? (see instructions) STATEMENT 11	☒ 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)? Organizations relying on a current notice regarding disaster assistance check here ▶ ☐		5b	X
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? STATEMENT 11	☐ 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
SEE STATEMENT 8		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

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.

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	0.
b	Average of monthly cash balances	1b	1,809,985.
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	1,809,985.
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	1,809,985.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	27,150.
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3. Enter here and on Part V, line 4	5	1,782,835.
6	**Minimum investment return.** Enter 5% of line 5	6	89,142.

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	89,142.
2a	Tax on investment income for 2016 from Part VI, line 5	2a	14.		
b	Income tax for 2016. (This does not include the tax from Part VI.)	2b			
c	Add lines 2a and 2b			2c	14.
3	Distributable amount before adjustments. Subtract line 2c from line 1			3	89,128.
4	Recoveries of amounts treated as qualifying distributions			4	62,184.
5	Add lines 3 and 4			5	151,312.
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	151,312.

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	3,074,269.
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	3,074,269.
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	14.
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	3,074,255.

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 2015	(c) 2015	(d) 2016
1 Distributable amount for 2016 from Part XI, line 7				151,312.
2 Undistributed income, if any, as of the end of 2016:				
a Enter amount for 2015 only			0.	
b Total for prior years: _____, _____, _____		0.		
3 Excess distributions carryover, if any, to 2016:				
a From 2011 903,906.				
b From 2012 1,607,794.				
c From 2013 843,658.				
d From 2014 530,467.				
e From 2015 849,886.				
f Total of lines 3a through e	4,735,711.			
4 Qualifying distributions for 2016 from Part XII, line 4: ▶ $ 3,074,269.				
a Applied to 2015, 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 2016 distributable amount				151,312.
e Remaining amount distributed out of corpus	2,922,957.			
5 Excess distributions carryover applied to 2016 (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	7,658,668.			
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 2015. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2016. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2017				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions)	0.			
8 Excess distributions carryover from 2011 not applied on line 5 or line 7	903,906.			
9 Excess distributions carryover to 2017. Subtract lines 7 and 8 from line 6a	6,754,762.			
10 Analysis of line 9:				
a Excess from 2012 1,607,794.				
b Excess from 2013 843,658.				
c Excess from 2014 530,467.				
d Excess from 2015 849,886.				
e Excess from 2016 2,922,957.				

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 2016, 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	Prior 3 years			
	(a) 2016	(b) 2015	(c) 2014	(d) 2013	(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 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).)

DONALD J. TRUMP

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 ▶ ☐ 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 or e-mail address of the person to whom applications should be addressed:

DONALD J. TRUMP, 212.836.3207
C/O THE TRUMP ORGANIZATION 725 5TH AVE, NEW YORK, NY 10022

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

LETTER STATING PURPOSE AND 501(C)(3) STATUS

c Any submission deadlines:

NONE

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

NONE

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*				
BON SECOURS RICHMOND HEALTH CARE FOUNDATION 7229 FOREST AVE, SUITE 200 RICHMOND, VA 23226	NONE	PC	SUPPORT CULLATHER BRAIN TUMOR QOL CENTER	500.
PALM BEACH CENTRAL HIGH SCHOOL 8499 W. FOREST HILL BLVD. WELLINGTON, FL 33411	NONE	GOV	SUPPORT PUBLIC HIGH SCHOOL	800.
CENTRAL PARK CONSERVANCY 14 EAST 60TH STREET NEW YORK, NY 10022	NONE	PC	GENERAL	5,000.
JDRF INTERNATIONAL 299 MARKET STREET, SUITE 440 SADDLE BROOK, NJ 7663	NONE	PC	GENERAL	5,000.
NATIONAL SEPTEMBER 11 MEMORIAL & MUSEUM 200 LIBERTY STREET, 16TH FLOOR NEW YORK, NY 10281	NONE	PC	GENERAL	100,000.
Total SEE CONTINUATION SHEET(S)			▶ 3a	3,023,800.
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		Excluded by section 512, 513, or 514		(e)
	(a) Business code	(b) Amount	(c) Exclu-sion code	(d) Amount	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	1,407.	
4 Dividends and interest from securities					
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			14	62,184.	
8 Gain or (loss) from sales of assets other than inventory					
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue:					
a					
b					
c					
d					
e					
12 Subtotal. Add columns (b), (d), and (e)		0.		63,591.	0.
13 Total. Add line 12, columns (b), (d), and (e)				13	63,591.

(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).

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) is based on all information of which preparer has any knowledge

▶ _____ | _____ ▶ TREASURER

Signature of officer or trustee | Date | Title

May the IRS discuss this return with the preparer shown below (see instr.)? ☒ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
DONALD BENDER				[redacted]

Firm's name ▶ MAZARS USA LLP — Firm's EIN ▶ [redacted]

Firm's address ▶ 60 CROSSWAYS PARK DRIVE WEST WOODBURY, NY 11797-2003 — Phone no. (516) 488-1200

THE DONALD J. TRUMP FOUNDATION [redacted]

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
COLUMBIA GRAMMAR & PREPARATORY SCHOOL 5 WEST 93RD STREET NEW YORK, NY 10025	NONE	PC	GENERAL	50,000.
THE LUSTGARTEN FOUNDATION 1111 STEWART AVE BETHPAGE, NY 11714	NONE	PC	GENERAL	2,500.
OPERATION 300 INC PO BOX #3 PORT SALERNO, FL 34992	NONE	PC	GENERAL	5,000.
BAK MIDDLE SCHOOL OF THE ARTS 1725 ECHO LAKE DRIVE WEST PALM BEACH, FL 33407	NONE	GOV	SUPPORT PUBLIC MIDDLE SCHOOL	5,000.
POLICE ATHLETIC LEAGUE 34 1/2 EAST 12TH STREET NEW YORK, NY 10003	NONE	PC	GENERAL	25,000.
CENTRAL IOWA SHELTER 1420 MULBERRY STREET DES MOINES, IA 50309-3618	NONE	PC	GENERAL	100,000.
PUPPY JAKE FOUNDATION 3101 104TH STREET, #2 URBANDALE, IA 50322	NONE	PC	GENERAL	100,000.
SUPPORT SIOUXLAND SOLDIERS 1551 INDIAN HILLS, SUITE 102 SIOUX CITY, IA 51104	NONE	PC	GENERAL	100,000.
AMERICANS FOR INDEPENDENT LIVING 527 PARK LANE WATERLOO, IA 50702-5236	NONE	PC	GENERAL	100,000.
AMERICAN HERO ADVENTURES 3003 WEST 11TH AVENUE, #250 EUGENE, OR 97402	NONE	PC	GENERAL	100,000.
Total from continuation sheets				2,912,500.

THE DONALD J. TRUMP FOUNDATION [redacted]

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
THE DISABLED AMERICAN VETERANS 3725 ALEXANDRIA PIKE COLD SPRING, KY 41076	NONE	PC	GENERAL	100,000.
GREEN BERET FOUNDATION 14402 BLANCO ROAD SUITE #101 SAN ANTONIO, TX 78216	NONE	PC	GENERAL	100,000.
VETERANS AIRLIFT COMMAND 5775 WAYZATA BOULEVARD, SUITE 700 ST. LOUIS PARK, MN 55416	NONE	PC	GENERAL	100,000.
HONORING AMERICA'S WARRIORS 1301 CORNELL PARKWAY SUITE 700 OKLAHOMA CITY, OK 73108	NONE	PC	GENERAL	100,000.
PARTNERS FOR PATRIOTS INC 705 DOUGLAS STREET, SUITE 635 SIOUX CITY, IA 51101	NONE	PC	GENERAL	100,000.
RACING FOR HEROES INC PO BOX 410 BEACH CREEK, PA 16822	NONE	PC	GENERAL	200,000.
ACHILLES INTERNATIONAL INC 42 WEST 38TH STREET, SUITE 400 NEW YORK, NY 10018	NONE	PC	GENERAL	200,000.
EASTER SEALS NH 555 AUBURN STREET MANCHESTER, NH 3103	NONE	PC	GENERAL	25,000.
MARINES CORPS - LAW ENFORCEMENT FOUNDATION 273 COLUMBUS AVE, SUITE 10 TUCKAHOE, NY 10707	NONE	PC	GENERAL	100,000.
AMERICAS VETDOGS THE VETERANS K9 CORPS INC 371 E. JERICHO TPKE. SMITHTOWN, NY 11787	NONE	PC	GENERAL	75,000.
Total from continuation sheets				

THE DONALD J. TRUMP FOUNDATION [redacted]

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
AMVETS NATIONAL SERVICE FOUNDATION 4647 FORBES BLVD. LANHAM, MD 20706-4380	NONE	PC	GENERAL	75,000.
ARMED SERVICES YMCA OF THE USA 7405 ALBAN STATION COURT, SUITE B215 SPRINGFIELD, VA 22150-2318	NONE	PC	GENERAL	75,000.
BOB WOODRUFF FAMILY FOUNDATION INC 1350 BROADWAY, SUITE 905 NEW YORK, NY 10018	NONE	PC	GENERAL	75,000.
VETERANS IN COMMAND 109-50 SUTPHIN BLVD. JAMAICA, NY 11435	NONE	PC	GENERAL	150,000.
CONNECTED WARRIORS INC 900 BROKEN SOUND PARKWAY, SUITE 125 BOCA RATON, FL 33487	NONE	PC	GENERAL	75,000.
FREEDOM ALLIANCE 22570 MARKEY COURT DULLES, VA 20166	NONE	PC	GENERAL	75,000.
HIRE HEROES USA 1360 UNION HILL RD., BUILDING 2, SUITE A ALPHARETTA, GA 30004	NONE	PC	GENERAL	75,000.
THE MISSION CONTINUES 1141 SOUTH 7TH STREET ST. LOUIS, MO 63104	NONE	PC	GENERAL	75,000.
THE NATIONAL MILITARY FAMILY ASSOCIATION INC 3601 EISENHOWER AVENUE, SUITE 425 ALEXANDRIA, VA 22304	NONE	PC	GENERAL	75,000.
NAVY-MARINE CORPS RELIEF SOCIETY 875 N. RANDOLPH STREET, SUITE 225 ARLINGTON, VA 22203-1767	NONE	PC	GENERAL	75,000.
Total from continuation sheets				

THE DONALD J. TRUMP FOUNDATION [redacted]

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
VIETNAM VETERANS WORKSHOP INC 17 COURT STREET BOSTON, MA 02108-2601	NONE	PC	GENERAL	75,000.
NEW ENGLANDS WOUNDED VETERANS INC 60 PARIS STREET BOSTON, MA 02128	NONE	PC	GENERAL	75,000.
FOUNDATION FOR AMERICAN VETERANS 7473 WILSHIRK WEST BLOOMFIELD, MI 48322	NONE	PC	GENERAL	75,000.
INTREPID FALLEN HEROES FUND WEST 46TH STREET AND 12TH AVENUE NEW YORK, NY 10036	NONE	PC	GENERAL	75,000.
PROJECT FOR PARTRIOTS 3900 STADIUM DRIVE SIOUX CITY, IA 51106	NONE	PC	GENERAL	100,000.
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

2016

Name of the organization

THE DONALD J. TRUMP FOUNDATION

Employer identification number

[redacted]

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 foundation

Check 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, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

☐ For an organization described in section 501(c)(3) 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), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions 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 an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled 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. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year ..... ▶ $ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't 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 doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization: THE DONALD J. TRUMP FOUNDATION

Employer identification number: [redacted]

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	IVANKA TRUMP 725 5TH AVENUE NEW YORK, NY 10022	$ 100,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	PHIL RUFFIN 3300 LAS VEGAS BLVD S LAS VEGAS, NV 89109	$ 1,000,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3	LAURA PERLMUTTER PO BOX 1028 LAKE WORTH, FL 33460	$ 1,000,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
4	DARYL & STEVEN ROTH FOUNDATION 888 SEVENTH AVENUE NEW YORK, NY 10016	$ 50,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
5	JOHN J CAFARO 6874 STRIMBU DRIVE BROOKFIELD, OH 44403	$ 50,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
6		$	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization

THE DONALD J. TRUMP FOUNDATION

Employer identification number

[redacted]

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
		$	

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

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

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

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

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

Name of organization

THE DONALD J. TRUMP FOUNDATION

Employer identification number

[redacted]

Part III *Exclusively* religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor. 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 info. once.) ▶ $

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

(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

(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

(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

THE DONALD J. TRUMP FOUNDATION [redacted]

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

SOURCE	(A) REVENUE PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME
CAPITAL ONE BANK	1,092.	1,092.	
MISCELLANEOUS INTEREST	315.	315.	
TOTAL TO PART I, LINE 3	1,407.	1,407.	

FORM 990-PF OTHER INCOME STATEMENT 2

DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME
REIMBURSEMENT OF PRIOR DISTRIBUTIONS	62,184.	0.	
TOTAL TO FORM 990-PF, PART I, LINE 11	62,184.	0.	

FORM 990-PF LEGAL FEES STATEMENT 3

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
REGISTERED AGENT EXPENSE	55.	0.		55.
TO FM 990-PF, PG 1, LN 16A	55.	0.		55.

FORM 990-PF ACCOUNTING FEES STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
AUDITING	5,000.	0.		5,000.
TO FORM 990-PF, PG 1, LN 16B	5,000.	0.		5,000.

THE DONALD J. TRUMP FOUNDATION [redacted]

FORM 990-PF OTHER EXPENSES STATEMENT 5

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
NYS FILING FEE	250.	0.		250.
DONATION PROCESSING FEES	42,264.	0.		42,264.
MISCELLANEOUS FEES	2,900.	0.		2,900.
TO FORM 990-PF, PG 1, LN 23	45,414.	0.		45,414.

FORM 990-PF OTHER ASSETS STATEMENT 6

DESCRIPTION	BEGINNING OF YR BOOK VALUE	END OF YEAR BOOK VALUE	FAIR MARKET VALUE
SPORTS MEMORABILIA - FOOTBALL HELMET	475.	475.	475.
SCHANZ FINE ART - PORTRAIT	500.	500.	500.
ISRAEL FINE ART - PORTRAIT	700.	700.	700.
TO FORM 990-PF, PART II, LINE 15	1,675.	1,675.	1,675.

FORM 990-PF LIST OF SUBSTANTIAL CONTRIBUTORS PART VII-A, LINE 10 STATEMENT 7

NAME OF CONTRIBUTOR	ADDRESS
PHIL RUFFIN	3300 LAS VEGAS BLVD S LAS VEGAS, NV 89109
LAURA PERLMUTTER	PO BOX 1028 LAKE WORTH, FL 33460

THE DONALD J. TRUMP FOUNDATION [redacted]

FORM 990-PF PART VIII - LIST OF OFFICERS, DIRECTORS TRUSTEES AND FOUNDATION MANAGERS STATEMENT 8

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN-SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
DONALD J. TRUMP C/O TRUMP ORGANIZATION 725 5TH AVE NEW YORK, NY 10022	PRESIDENT 0.50	0.	0.	0.
ALLEN WEISSELBERG C/O TRUMP ORGANIZATION 725 5TH AVE NEW YORK, NY 10022	TREASURER 0.50	0.	0.	0.
DONALD J. TRUMP JR. C/O TRUMP ORGANIZATION 725 5TH AVE NEW YORK, NY 10022	DIRECTOR 0.50	0.	0.	0.
ERIC F. TRUMP C/O TRUMP ORGANIZATION 725 5TH AVE NEW YORK, NY 10022	DIRECTOR 0.50	0.	0.	0.
IVANKA M. TRUMP C/O TRUMP ORGANIZATION 725 5TH AVE NEW YORK, NY 10022	DIRECTOR 0.50	0.	0.	0.
TOTALS INCLUDED ON 990-PF, PAGE 6, PART VIII		0.	0.	0.

The Donald J. Trump Foundation, Inc.
EIN: [redacted]
2016 Form 990-PF Statement(s)

Statement 9 Regarding Activities - Part VII-A 1a

The Foundation received contributions for tax-exempt veterans organizations as a result of a fundraiser held by a candidate for public office. The Foundation did not incur any expenditures for the fundraiser, and the contributions received were subsequently distributed to the veterans organizations.

Statement 10 Regarding Activities - Part VII-B 1c

The Foundation made a payment to a section 501(c)(3) charitable organization on February 14, 2012. The principal source of funds came from the auction of a membership to Trump National Golf Club ("TNGC") on a charity auction website. The auction house stated on the website that the proceeds received from the sale of the membership would be paid to the section 501(c)(3) charitable organization, and they were so paid. Nevertheless, it is possible that the membership should have been auctioned, and the payment should have been made, by TNGC directly rather than through the Foundation.

On March 15, 2017, TNGC reimbursed the Foundation for the amount the Foundation contributed to the section 501(c)(3) organization plus interest calculated over the applicable period at the applicable federal rate. Neither the Foundation nor any disqualified person knew that making the payment to the section 501(c)(3) organization would have even the possibility of being incorrect.

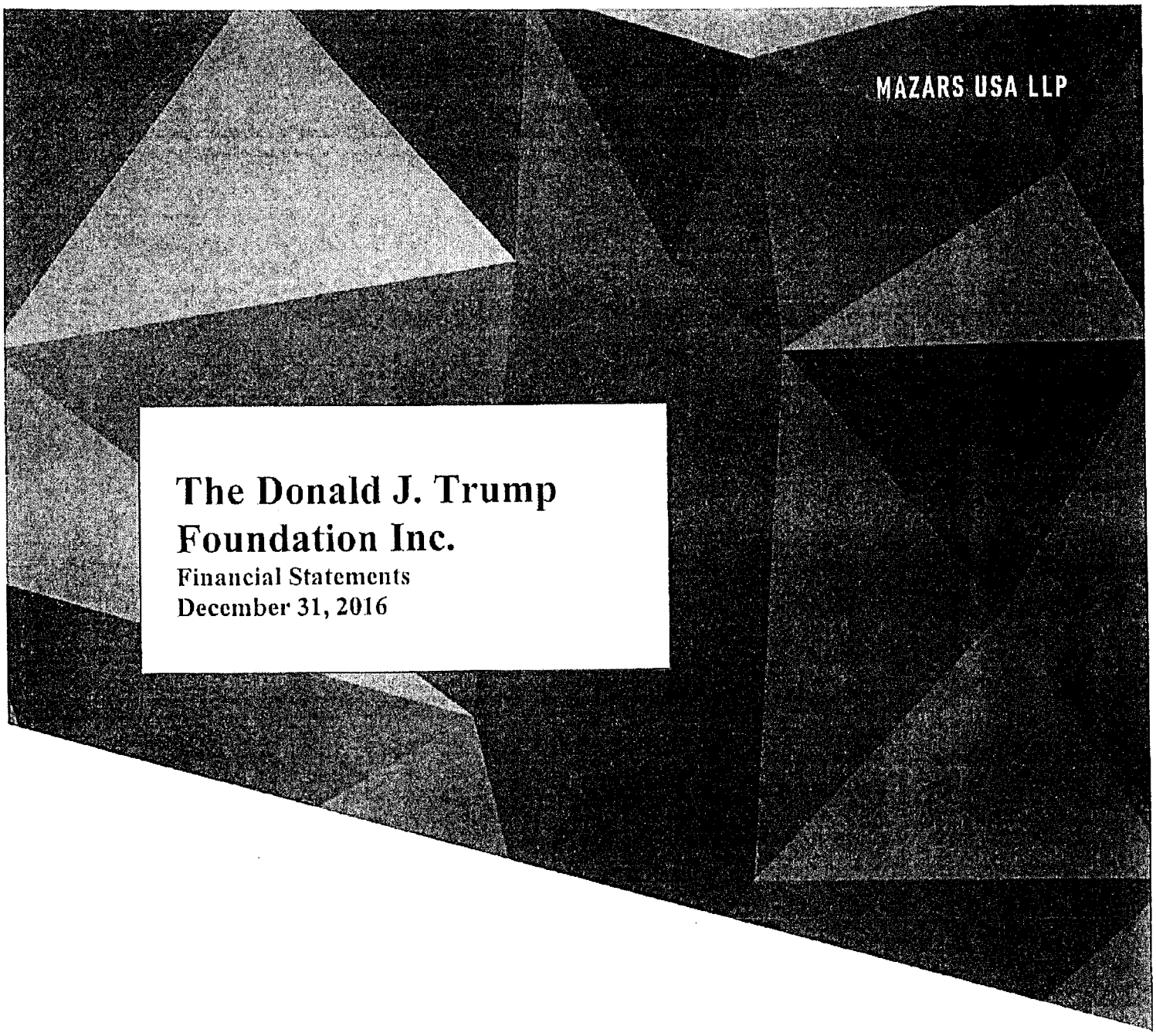
Statement 11 Regarding Activities - Part VII-B 5a(4) and (c)

The Foundation made a grant to a section 501(c)(19) veterans organization in May 24, 2016, without exercising expenditure responsibility. Although the veterans organization is qualified to receive tax deductible charitable contributions, it is not an organization described in section 4945(d)(4)(A) or (B) of the Code.

On December 29, 2016, the Foundation contacted the veterans organization and attempted to recover the grant. Recovery was not possible because the organization had already expended the grant funds by making a contribution to a section 501(c)(3) public charity that provides residences where veterans and their relatives can stay at little to no cost as the veterans receive treatment at the hospital. The tax pursuant to section 4945 was paid in 2017.

Statement 12 Regarding Activities - Part VII-A 5

The Foundation announced its intent to dissolve and is seeking approval to distribute its remaining funds to highly qualified and important section 501(c)(3) charities.



The Donald J. Trump Foundation Inc.

Financial Statements
December 31, 2016

MAZARS

MAZARS USA LLP IS AN INDEPENDENT MEMBER FIRM OF MAZARS GROUP.

The Donald J. Trump Foundation Inc.

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December 31, 2016

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Statement of Cash Flows in Liquidation	5
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MAZARS

Independent Auditors' Report

To the Board of Directors
The Donald J. Trump Foundation Inc.

We have audited the accompanying financial statements of The Donald J. Trump Foundation Inc., which comprise the statement of net assets in liquidation as of December 31, 2016, and the related statements of changes in net assets in liquidation, and cash flows in liquidation for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements
Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility
Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion
In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets in liquidation of The Donald J. Trump Foundation Inc. as of December 31, 2016, the changes in its net assets in liquidation and its cash flows in liquidation for the year then ended in accordance with accounting principles generally accepted in the United States of America.

MAZARS USA LLP
135 WEST 50TH STREET NEW YORK, NEW YORK 10020
TEL: 212.812.7000 FAX: 212.375.6888 WWW.MAZARSUSA.COM

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Praxity GLOBAL ALLIANCE OF INDEPENDENT FIRMS

MAZARS

Emphasis of Matter
As discussed in Note 1 to the financial statements, the Board of Directors of The Donald J. Trump Foundation Inc. approved a plan of dissolution on April 25, 2017. As a result, the Foundation has changed its basis of accounting effective December 31, 2016 to a liquidation basis. Our opinion is not modified with respect to this matter.

Mazars USA LLP

October 11, 2017

The Donald J. Trump Foundation Inc.

Statement of Net Assets in Liquidation
December 31, 2016

Assets	
Cash	$ 968,571
Other Assets	1,675
Total assets	$ 970,246
Liabilities and Net Assets	
Accrued Expenses	$ 250
Total liabilities	250
Unrestricted Net assets in liquidation	969,996
Total liabilities and net assets	$ 970,246

The accompanying notes are an integral part of these financial statements.

The Donald J. Trump Foundation Inc.

Statement of Changes in Net Assets in Liquidation
Year Ended December 31, 2016

Revenue and support	
Contributions - Veteran's event	$ 2,865,682
Miscellaneous revenue	63,591
Total revenue and support	2,929,273
Expenses	
Program services - grants	3,024,800
General and administrative:	
Accounting	5,000
Donor processing fees	42,264
Other	3,205
Total general and administrative	50,469
Total expenses	3,075,269
Changes in net assets	(145,996)
Unrestricted Net assets	
Beginning of year	1,115,992
End of year	$ 969,996

The accompanying notes are an integral part of these financial statements.

The Donald J. Trump Foundation Inc.

Statement of Cash Flows in Liquidation

Year Ended December 31, 2016

Cash flows from operating activities	
Change in net assets	$ (145,996)
Net cash used in operating activities	(145,996)
Net decrease in cash	(145,996)
Cash	
Beginning of year	1,114,567
End of year	$ 968,571

The accompanying notes are an integral part of these financial statements.

The Donald J. Trump Foundation Inc.

Notes to Financial Statements

Year Ended December 31, 2016

1. Nature of Activities

The Donald J. Trump Foundation Inc. (the "Foundation") was formed under the New York Not-For-Profit Corporation laws in 1987. In 1988, the Foundation was recognized as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code.

The mission of the Foundation is to make grants for charitable, religious, scientific, literary or educational purposes. In January 2016 the Foundation was the beneficiary of a fundraising event to benefit military veterans and their families.

On December 24, 2016, the president of the Foundation announced the intention to wind down the Foundation. The Foundation's board of directors determined by unanimous written consent dated April 25, 2017, that it would be in the best interest of the Foundation to dissolve in accordance with the adopted Plan of Dissolution and Distribution of the assets (the "Plan"). According to the Plan, the Foundation has assets that are not legally required to be used for any particular purpose, apart from the general charitable purposes of the Foundation and the assets shall be distributed to organizations as stated in the Plan. The Foundation shall carry out the Plan within 270 days after the Plan is approved in accordance with New York State law.

Currently, the Foundation' assets consists primarily of cash. The Foundation believes that its current cash position will be sufficient to meet its current obligations and to fund wind down operations.

2. Summary of Significant Accounting Policies

Liquidation Basis of Accounting
Based on the announcement by the president of the Foundation and the Foundation board's approval of the Plan, the Foundation adopted the liquidation basis of accounting effective December 31, 2016. This basis of accounting is considered appropriate when, among other things, liquidation of a Foundation is imminent. Under this basis of accounting, assets are valued at fair value, i.e., the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Accrued Cost of Liquidation
The Foundation does not believe it has any significant liquidation costs.

Net Assets
Unrestricted net assets include funds having no restriction as to use or purpose imposed by donors. Temporarily restricted net assets are those whose use by the Fund has been limited by donors to a specific time period or purpose. The Foundation's net assets are unrestricted.

Contributions
The Foundation recognizes contributions as revenue when they are received or unconditionally pledged.

The Foundation reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. However, the receipt of any restricted contributions whose restrictions expire, or are otherwise satisfied within the period of receipt, are reported as unrestricted revenues in the statement of activities.

Income Taxes
The Foundation qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code (the "IRC") and is generally exempt from Federal income taxes. The Foundation is further classified as a private foundation as described in Section 509(a) of the IRC. However, the Foundation is subject to a Federal excise tax. The Internal Revenue Code provides that each year, the Foundation must make certain minimum qualifying distributions equal to approximately 5% of the average fair market value of its assets. The minimum distribution requirements for 2016 have been met.

The Foundation is no longer subject to federal and state tax examinations by the respective taxing authorities for the years prior to 2013.

Cash
The Foundation maintains cash in bank accounts which, at times during the fiscal year ended December 31, 2016, exceeded Federally-insured limits. The Foundation believes it mitigates its risk by banking with major financial institutions.

3. Related Party Transactions

Contributed Services
Donated goods and services are recorded at their estimated fair value when received. Contributions of services are recognized if the services received create or enhance nonfinancial assets or require specialized skills, are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation. The Foundation receives certain services donated by Trump Organization, including bookkeeping and use of facilities. For the year ended December 31, 2016, the estimated fair value of these services were not deemed material and has not been reflected in the statement changes in net assets in liquidation as contributions and expenses.

4. Miscellaneous Revenues

During the year ended December 31, 2016, the Foundation received approximately $62,000 from one officer and related parties as reimbursement pursuant to Section 4941 and 4955 of the Internal Revenue Code. This revenue has been reflected in the Statement of Changes in Net Assets in Liquidation as miscellaneous revenue.

5. Concentration of Major Donors

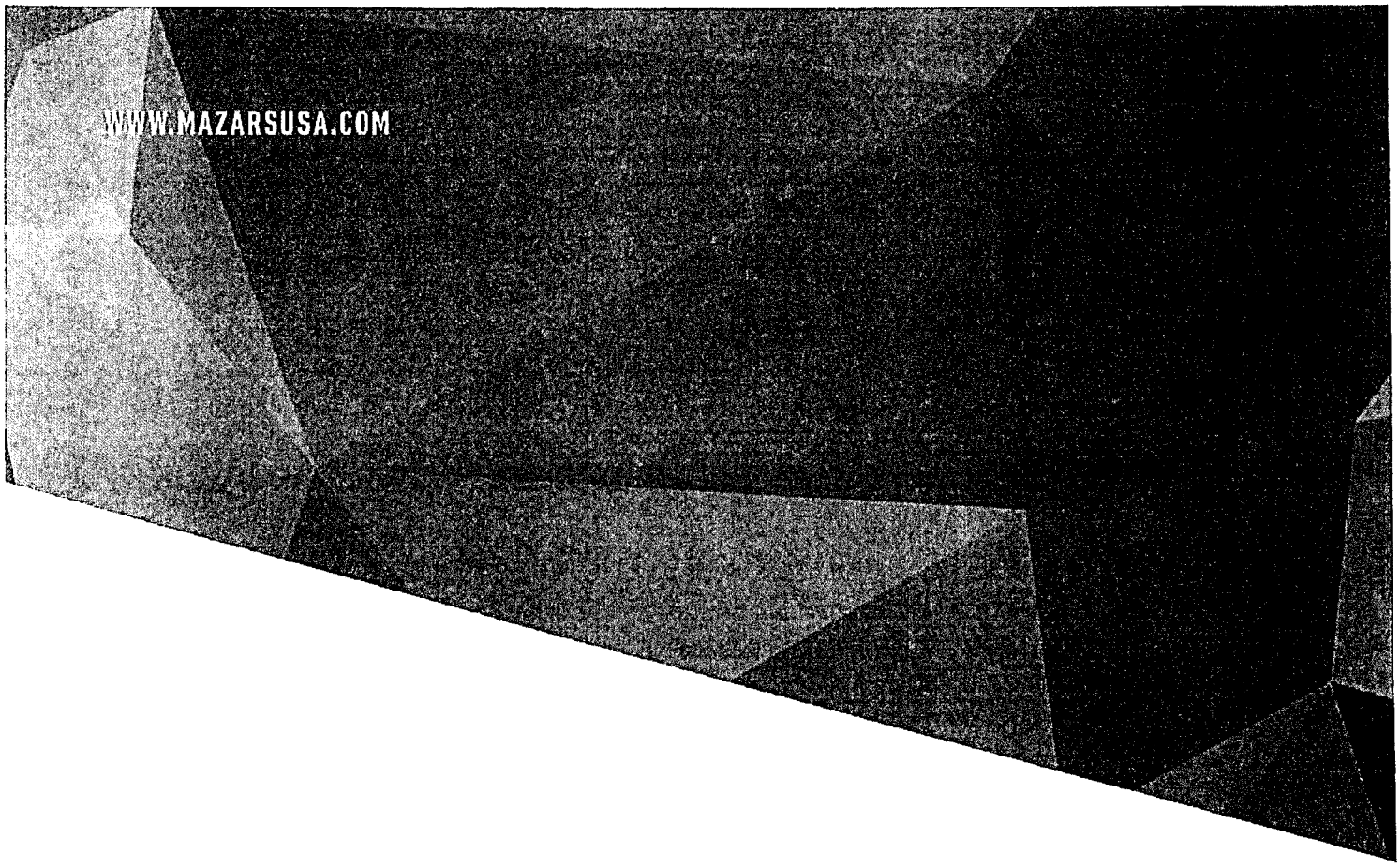
The Foundation had two major donors, which accounted for approximately 68% of the unrestricted revenue in the year ended December 31, 2016.

6. Contingency

The New York Attorney General's Charities Bureau is reviewing the practices of the Foundation. The Foundation is fully cooperating with the Charities Bureau and has no reason to believe that the Charities Bureau will take any action that could impact the assets of the Foundation. The Foundation is not aware of any other pending threatened claims or assessments against the Foundation.

7. Subsequent Events

The Foundation has evaluated subsequent events through October 11, 2017, the date the financial statements were available for issuance.



MAZARS

ACCOUNTING | TAX | CONSULTING

Form **8868** (Rev. January 2017)

Department of the Treasury
Internal Revenue Service

Application for Automatic Extension of Time To File an Exempt Organization Return

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

▶ **Information about Form 8868 and its instructions is at** *www.irs.gov/form8868* .

OMB No. 1545-1709

Electronic filing *(e-file).* You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request 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*, click on Charities & Non-Profits, and click on *e-file* for *Charities and Non-Profits.*

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (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 File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions. THE DONALD J. TRUMP FOUNDATION	Enter filer's identifying number Employer identification number (EIN) or [redacted]
	Number, street, and room or suite no. If a P.O. box, see instructions. CO MAZARS USA LLP 60 CROSSWAYS PK	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. WOODBURY, NY 11797	

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-T (corporation)	07
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

- The books are in the care of ▶ MAZARS USA LLP 60 CROSSWAYS PARK DRIVE WEST - WOODBURY, NY 11797
  Telephone No. ▶ 516-488-1200 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 6-month extension of time until NOVEMBER 15, 2017, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

▶ ☒ calendar year 2016 or
▶ ☐ tax year beginning _____, and ending _____.

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 Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	$	0.
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.	3b	$	286.
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	$	0.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

EXHIBIT 4

THE DONALD J. TRUMP FOUNDATION, INC.

ATTACHMENT TO FORM 990-PF 1988

ID # [redacted]

		Contributions Received
PART I LINE 1		
DONALD J. TRUMP 721 FIFTH AVENUE NEW YORK, NY 10022		55,512

		Prior Years		
PART I LINE 23				
AMORTIZATION SCHEDULE	Cost	Amortization	Amort. Exp.	Accum. Amort.
ORGANIZATION COSTS 2/12/87	18563	3094	3713	6807
TOTAL	18563	3094	3713	6807

PART I LINE 18		
	Amount	
TAXES - NYS TAX	25	

PART I LINE 16	Payee	Amount
LEGAL FEES	DREYER AND TRAUB	5088
ACCOUNTING FEES	SPAHR, LACHER, BEEK & NAIMER	1000

THE FOUNDATION HAS ELECTED TO AMORTIZE ORGANIZATION COSTS OVER 5 YEAR LIFE.

THE DONALD J. TRUMP FOUNDATION INC.
ATTACHMENT TO FORM 990-PF 1989
ID # [redacted]

		CONTRIBUTIONS RECEIVED		
PART I LINE 1				
DONALD J TRUMP C/O THE TRUMP ORGANIZATION 725 FIFTH AVENUE NEW YORK, NY 10022		1020000-		
PART I LINE 16	PAYEE		AMOUNT	
LEGAL FEES	DREYER AND TRAUB		8169-	
ACCOUNTING FEES	SPARK, LACHER, & SPERBER		700	
PART I LINE 18	AMOUNT			
TAXES - NYS TAX	25-			
PART I LINE 23				
		FOR YEARS		
AMORTIZATION SCHEDULE	COST	AMORTIZATION	AMOUNT $	ACCUMULATED AMORT. 12/31
ORGANIZATION COSTS 2/18/87	18563	6807	3713	10520
TOTAL	18563	6807	3713	10520

THE FOUNDATION HAS ELECTED TO AMORTIZE ORGANIZATION COSTS OVER 5 YEAR LIFE.

THE DONALD J TRUMP FOUNDATION, INC.
ATTACHMENT TO FORM 990-PF 1990
ID # [redacted]

		CONTRIBUTIONS RECEIVED	
PART I LINE 1			
DONALD J TRUMP C/O THE TRUMP ORGANIZATION 725 FIFTH AVENUE NEW YORK, NY 10022		135000 -	
PART I LINE 16	PAYEE		AMOUNT
ACCOUNTING FEES	SPAHR, LACHER & SERLOCK		1000 -
PART I LINE 18	AMOUNT		
TAXES - NYS TAX	25 -		
PART I LINE 23			
AMORTIZATION SCHEDULE	COST	PRIOR YEARS AMORTIZATION	AMORT. EXP.	ACCUMULATED AMORT. EXP.
ORGANIZATION COSTS 6/15/87	18563	10520	3713	14233
THE FOUNDATION HAS COSTS OVER 5	ELECTED TO AMORTIZE ORGANIZATION YEAR LIFE.			

The Donald J. Trump Foundation Inc.
Attachment to Form 990-PF 1993
ID # [redacted]

Prepared By | Initials
Approved By

ASH No. 7304

	(1)	(2)	(3)	(4)
1	Part I Line 1	Payor		Amount
2	Contributions Received	Donald J. Trump		$500-
3				
4				
5	Part I Line 16b	Payee		Amount
6	Accounting Fees	Spahr Lacher & Speeker		2000-
7				
8				
9				
10	Part I Line 18	Amount		
11	Filing fee-NYS	25-		
12				
13				
14				
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The Donald J. Trump Foundation Inc.
Attachment to Form 990-PF-1994
IO # [redacted]

Prepared By | Initials | Da
Approved By

ASH No. 7304

	(1)	(2)	(3)	(4)
1	Part I Line 1	Payor		Amount
2	Contributions Received	Donald J Trump		12500 -
3		Burda Publications		5000 -
4		Daily News		5000 -
5		Hello Limited		20000 -
6		ACP Publishing		5000 -
7		National Enquirer Inc.		20000 -
8	Contributors of under $5000 Total			6932 -
9				
10				74432 -
11				
12				
13	Part I Line 16b	Payee		Amount
14	Accounting Fees	Spiber, Lauren; Spieker		1000 -
15				
16				
17				
18	Part I Line 18	Amount		
19	Filing Fee - NYS	50 -		
20				
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The Donald J. Trump Foundation
Attachment to Form 990PF-1995
ID # [redacted]

Prepared By
Approved By

ASH No. 7304

	(1)	(2)	(3)	(4)
Part I Line 1 Contributions Received	Payor Donald J. Trump		Amount 60000-	
Part I Line 16b Accounting Fees	Payee Spicher Lacher & Sperber		Amount 1100-	
Part I Line 18 Filing Fee - NYS	Amount 50-			

ACCOUNTANTS SUPPLY HOUSE

Prepared By		
Approved By		

THE DONALD J. TRUMP FOUNDATION
ATTACHMENT TO FORM 990-PF-1996
ID # [redacted]

(1)	(2)	3	(4)	(5)	6
PART I LINE 1 CONTRIBUTIONS RECEIVED			PAYOR		AMOUNT
			DONALD J. TRUMP		52500
PART I LINE 16(b) ACCOUNTING FEES			PAYEE		AMOUNT
			SPAHR, LACHER & SPERBER LLP		1000
PART I LINE 18 NYS FILING FEE			AMOUNT		
			25		
PART I LINE 23 BANK CHARGES			AMOUNT		
			45		

THE DONALD J. TRUMP FOUNDATION

ATTACHMENT TO FORM 990-PF

1997

ID# [redacted]

PART I LINE 1	PAYOR	AMOUNT
CONTRIBUTION RECEIVED	DONALD J. TRUMP	$80,000

PART I LINE 16b	PAYEE	AMOUNT
ACCOUNTING FEES	SPAHR, LACHER & SPERBER, LLP	$2,000

PART I LINE 18	AMOUNT
NYS FILING FEE	$25

FILED: NEW YORK COUNTY CLERK 06/14/2018 11:23 AM INDEX NO. 451130/2018
NYSCEF DOC. NO. 50 RECEIVED NYSCEF: 06/14/2018

STATEMENT 1
FORM 990-PF, PART I, LINE 1
CONTRIBUTIONS, GIFTS, AND GRANTS

DIRECT CONTRIBUTIONS:

CONTRIBUTOR'S NAME	CONTRIBUTOR'S ADDRESS	AMOUNT OF CONTR.
DONALD J. TRUMP	C/O TRUMP ORGANIZ 725 5TH AVE NEW YORK, NY 10022	$ 161,480
TOTAL DIRECT CONTRIBUTIONS		$ 161,480
TOTAL CONTRIBUTIONS		$ 161,480

2000

FEDERAL STATEMENTS

THE DONALD J. TRUMP FOUNDATION INC.

PAGE [redacted]

CLIENT 07877

STATEMENT 1
FORM 990-PF, PART I, LINE 1
CONTRIBUTIONS, GIFTS, AND GRANTS

DIRECT CONTRIBUTIONS:

CONTRIBUTOR'S NAME	CONTRIBUTOR'S ADDRESS	AMOUNT OF CONTR.
DONALD J. TRUMP	C/O TRUMP ORGANIZ 725 5TH AVE NEW YORK, NY 10022	$ 168,000
TOTAL DIRECT CONTRIBUTIONS		$ 168,000
TOTAL CONTRIBUTIONS		$ 168,000

Schedule B (Form 990, 990-EZ, 990-PF) (2001) Page 1 to 1 of Part I

Name of Organization: THE DONALD J. TRUMP FOUNDATION

Employer Identification Number: [redacted]

Part II Contributors (see instructions)

(a) Number	(b) Name, address and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	DONALD J. TRUMP C/O TRUMP ORGANIZ 725 5TH AVE NEW YORK, NY 10022	$ 306,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is noncash contribution.)
2	STARK CARPET CORP 979 3RD AVE NEW YORK, NY 10022	$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is noncash contribution.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II if there is noncash contribution.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II if there is noncash contribution.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II if there is noncash contribution.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II if there is noncash contribution.)

Schedule B (Form 990, 990-EZ, or 990-PF) (2002)

Name of organization

THE DONALD J. TRUMP FOUNDATION

Employer identification number [redacted]

Part I Contributors (See Specific Instructions.)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	DONALD J. TRUMP C/O THE TRUMP ORGANIZATION 725 5TH AVE NEW YORK, NY 10022	$ 287,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if this is a noncash contribut
2	MAURICE R. POVICH C/O FLEKMAN, BAREN AND COMPANY 9171 WILSHIRE BLVD, SUITE 530 BEVERLY HILLS, CA 90210	$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if ther is a noncash contributi
3	ALFONS J. SCHMITT 125 PARC MONCEAU PALM BEACH, FL 33480	$ 30,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contributio
4	KINRAY INC. 152-03 10TH AVE WHITESTONE, NY 11357	$ 25,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contributior
5	MR. WHITE LLC 7966 BEVERLY BLVD 2ND FLOOR LOS ANGELES, CA 90048	$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.
6	TRUMP PARK AVE LLC 725 FIFTH AVE NEW YORK, NY 10022	$ 25,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)

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

Schedule of Contributors

Supplementary Information for line 1 of Form 990, 990-EZ, and 990-PF (see instructions)

OMB No. 1545-0047

2005

Name of organization

THE DONALD J. TRUMP FOUNDATION

Employer identification numb

[redacted]3

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 foundation

Check 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 boxe for both the General Rule and a Special Rule-see instructions.)*

General Rule-

☒ For organizations 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 Form 990-EZ, that met the 33 1/3% support test under Regulations sections 1.509(a)-3/1.170A-9(e) and received from any one contributor, during the year, a contribution of the greater of $5,000 or 2% of the amount on line 1 of these forms. (Complete Parts I and II.)

☐ For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests 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 Form 990-EZ, that received from any one contributor, during the year, some contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate 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: *Organizations that are not covered by the General Rule and/or the Special Rules do not file Schedule B (Form 990, 990-EZ, or 990-PF), bu they* **must** *check the box in the heading of their Form 990, Form 990-EZ, or on line 2 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).*

Schedule B (Form 990, 990-EZ, or 990-PF) (2005) Page 1 of 1 of Part I

Name of organization: THE DONALD J. TRUMP FOUNDATION

Employer identification number: [redacted]

Part I Contributors (See Specific Instructions.)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	DONALD J. TRUMP C/O THE TRUMP ORGANIZATION 725 5TH AVE NEW YORK, NY 10022	$ 622,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contributio
2	DANIEL & MARGARET CREMINS 77 MOUNTAIN AVE. LARCHMOUNT, NY 10538	$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contributio
3	COOPER-HOROWITZ, INC. 51 EAST 42ND ST. NEW YORK, NY 10017	$ 5,225.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contributic
4	BTH CORP 46 SNAPDRAGON LN. ROSLYN HEIGHTS, NY 11577	$ 5,225.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contributic
5	NCL AMERICA, INC. 7665 CORPORATE CENTER DR MIAMI, FL 33126	$ 100,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contributic
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contributi

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

Schedule of Contributors

Supplementary Information for line 1 of Form 990, 990-EZ, and 990-PF (see instructions)

OMB No. 1545-0047

2006

Name of organization

THE DONALD J. TRUMP FOUNDATION

Employer identification number

[redacted]

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 foundation

Check 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 organizations 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 Form 990-EZ, that met the 33 1/3% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of $5,000 or 2% of the amount on line 1 of these forms. (Complete Parts I and II.)

☐ For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests 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 Form 990-EZ, that received from any one contributor, during the year, some contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate 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: *Organizations that are not covered by the General Rule and/or the Special Rules do not file Schedule B (Form 990, 990-EZ, or 990-PF), but they* **must** *check the box in the heading of their Form 990, Form 990-EZ, or on line 2 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).*

Schedule B (Form 990, 990-EZ, or 990-PF) (2006) Page 1 of 1 of Part I

Name of organization: THE DONALD J. TRUMP FOUNDATION

Employer identification number: [redacted]

Part I Contributors (See Specific Instructions.)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	DONALD J. TRUMP C/O THE TRUMP ORGANIZATION 725 5TH AVE NEW YORK, NY 10022	$ 610,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
2	CORINNA JONES C/O RICHMASTERY PO BOX 97 832 SAMC AUKLAND, NEW ZEALAND	$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
3	STARK CARPET CORP. 979 THIRD AVE. NEW YORK, NY 10022-1276	$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
4	PEOPLE MAGAZINE 1271 AVENUE OF THE AMERICAS NEW YORK, NY 10020	$ 150,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)

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

Schedule of Contributors

Supplementary Information for line 1 of Form 990, 990-EZ, and 990-PF (see instructions)

OMB No. 1545-0047

2007

Name of organization

THE DONALD J. TRUMP FOUNDATION

Employer identification number

[redacted]

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 foundation

Check 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 organizations 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 Form 990-EZ, that met the 33 1/3% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of $5,000 or 2% of the amount on line 1 of these forms. (Complete Parts I and II.)

☐ For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests 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 Form 990-EZ, that received from any one contributor, during the year, some contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate 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: *Organizations that are not covered by the General Rule and/or the Special Rules do not file Schedule B (Form 990, 990-EZ, or 990-PF), but they* **must** *check the box in the heading of their Form 990, Form 990-EZ, or on line 2 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).*

Schedule B (Form 990, 990-EZ, or 990-PF) (2007)

Name of organization: THE DONALD J. TRUMP FOUNDATION

Employer identification number: [redacted]

Part I Contributors (See Specific Instructions.)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	DONALD J. TRUMP C/O THE TRUMP ORGANIZATION 725 5TH AVE NEW YORK, NY 10022	$ 35,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
2	STARK CARPET CORP. 979 THIRD AVE-11TH FLOOR NEW YORK, NY 10022	$ 20,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
3	WWE 1241 EAST MAIN STREET STAMFORD, CT 06902	$ 4,000,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
4	ALFONS SCHMITT 3505 SUMMIT BOULEVARD WEST PALM BEACH, FL 33406	$ 25,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
5	NBC ENTERTAINMENT 30 ROCKEFELLER PLAZA NEW YORK, NY 10112	$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)

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

Schedule of Contributors

▶ Attach to Form 990, 990-EZ, and 990-PF.

OMB No. 1545-0047

2008

Name of the organization

THE DONALD J. TRUMP FOUNDATION

Employer identification number

[redacted]

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 foundation

Check 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 organizations 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 Form 990-EZ, that met the 33 1/3% support test of the regulations under sections 509(a)(1)/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 Form 990, Part VIII, line 1h or 2% of the amount on Form 990-EZ, line 1. Complete Parts I and II.

☐ For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests 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 Form 990-EZ, that received from any one contributor, during the year, some contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate 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. Organizations that are not covered by the General Rule and/or the Special Rules do not file Schedule B (Form 990, 990-EZ, or 990-PF), but they **must** answer "No" on Part IV, line 2 of their Form 990, or check the box in the heading of their Form 990-EZ, or on line 2 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Schedule B (Form 990, 990-EZ, or 990-PF) (2008) Page 1 of 1 of Part I

Name of organization: THE DONALD J. TRUMP FOUNDATION

Employer identification number: [redacted]

Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	DONALD J. TRUMP C/O THE TRUMP ORGANIZATION 725 5TH AVE NEW YORK, NY 10022	$ 30,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
2	DAVID FOSTER FOUNDATION 212 HENRY STREET VICTORIA, BC CANADA V9Z 3H9	$ 45,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
3	GLENN MOSS 30 BRANCH RD. BREWSTER, NY 10509	$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
4	THE WILLARD TC JOHNSON FOUNDATION 630 FIFTH AVE. SUITE 1510 NEW YORK, NY 10111	$ 250,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
5	STARK CARPET CORP. 979 THIRD AVE-11TH FLOOR NEW YORK, NY 10022	$ 17,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
6	CELEBRITY FIGHT NIGHT FOUNDATION 2111 E. HIGHLAND AVE. SUITE 135 PHEONIX, AZ 85016	$ 150,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)

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

Schedule of Contributors

▶ Attach to Form 990, 990-EZ, or 990-PF.

OMB No. 1545-0047

2009

Name of the organization

THE DONALD J. TRUMP FOUNDATION

Employer identification number

[redacted]

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 foundation

Check 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, aggregate 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 aggregate 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 line 2 of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Schedule B (Form 990, 990-EZ, or 990-PF) (2009) Page 1 of 1 of Part I

Name of organization: THE DONALD J. TRUMP FOUNDATION

Employer identification number: [redacted]

Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	THE CHARLES EVANS FOUNDATION 116 VILLAGE BLVD. SUITE 200 PRINCETON, NJ 08540	$ 50,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
2	WORLD WRESTLING ENTERTAINMENT 1241 EAST MAIN ST. P.O. BOX 3857 STAMFORD, CT 06902	$ 1,000,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
3	STARK CARPET CORP. 979 THIRD AVE - 11TH FLOOR NEW YORK, NY 10022	$ 4,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
4	CHARLES EVANS JOEL PASHCOW 116 VILLAGE BLVD. SUITE 200 PRINCETON , NJ 08540	$ 50,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)

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Schedule of Contributors

▶ Attach to Form 990, 990-EZ, or 990-PF.

OMB No 1545-0047

2010

organization
LD J TRUMP FOUNDATION

Employer identification number
[redacted]

ation type (check one)

:

Section:

or 990-EZ
- ☐ 501(c)( ) (enter number) organization
- ☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
- ☐ 527 political organization

-PF
- ☑ 501(c)(3) exempt private foundation
- ☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
- ☐ 501(c)(3) taxable private foundation

/our organization is covered by the **General Rule** or a **Special Rule.**
ly a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule See instructions

Rule—

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

Rules

or a section 501(c)(3) organization filing Form 990 or 990-EZ, that met the 33 1/3% support test of the regulations nder sections 509(a)(1) and 170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the reater 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

or a section 501(c)(7), (8), or (10) organization filing Form 990, or 990-EZ, that received from any one contributor, uring the year, aggregate contributions of more than $1,000 for use *exclusively* for religious, charitable, cientific, literary, or educational purposes, or the prevention of cruelty to children or animals Complete Parts I, II, and

or a section 501(c)(7), (8), or (10) organization filing Form 990, or 990-EZ, that received from any one contributor, uring the year, contributions for use *exclusively* for religious, charitable, etc , purposes, but these contributions did ot aggregate to more than $1,000 If this box is checked, enter here the total contributions that w ere received during ıe year for an *exclusively* religious, charitable, etc , purpose Do not complete any of the parts unless the **General Rule** pplies to this organization because it received nonexclusively religious, charitable, etc , contributions of $5,000 or more uring the year . . . . . ▶ $ _____

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

Schedule B (Form 990, 990-EZ, or 990-PF) (2010) Page 1 of 1 of Part I

Name of organization
THE DONALD J TRUMP FOUNDATION

Employer identification number
[redacted]

Part I **Contributors** (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	STARK CARPET CORP 979 THIRD AVE 11TH FLOOR NEW YORK, NY 10022	$ 7,500	Person ☑ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)
2	KINRAY INC 725 FIFTH AVE 24TH FLOOR NEW YORK, NY 10022	$ 25,000	Person ☑ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)

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Name of organization	Employer identification number
DJ TRUMP FOUNDATION	[redacted]

Noncash Property (see Instructions)

(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
	$	
(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
	$	
(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
	$	
(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
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(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
	$	
(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
	$	

Name of organization
D J TRUMP FOUNDATION

Employer identification number
[redacted]

Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations aggregating 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 See instructions) ▶ $

(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

(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

(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

(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

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.

OMB No. 1545-0047

2011

Name of the organization

THE DONALD J. TRUMP FOUNDATION

Employer identification number

[redacted]

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 foundation

Check 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 Part I, line 2 of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization: THE DONALD J. TRUMP FOUNDATION

Employer identification number: [redacted]

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	PRESTIGE MILLS INC. 34-01 38TH AVE. LONG ISLAND CITY, NY 11101-2227	$ 14,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
2	THE CHARLES EVANS FOUNDATION 116 VILLAGE BLVD. STE 200 PRINCETON, NJ 08540-5700	$ 50,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
3	COMEDY CENTRAL 345 HUDSON ST NEW YORK, NY 10014	$ 400,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
4	RICHARD EBERS INSIDE SPORT AND ENTERTAINMENT GROUP 33 EAST 33RD STREET SUITE 1107 NEW YORK, NY 10016	$ 450,960.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)

Schedule B (Form 990, 990-EZ, or 990-PF) (2011) Page 3

Name of organization: THE DONALD J. TRUMP FOUNDATION

Employer identification number: [redacted]

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

Schedule B (Form 990, 990-EZ, or 990-PF) (2011) Page 4

Name of organization: THE DONALD J. TRUMP FOUNDATION

Employer identification number: [redacted]

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.

(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

(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

(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

(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

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.

OMB No. 1545-0047

2012

Name of the organization

THE DONALD J. TRUMP FOUNDATION

Employer identification number

[redacted]

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 foundation

Check 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 Part I, line 2 of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization: THE DONALD J. TRUMP FOUNDATION

Employer identification number: [redacted]

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	THE CHARLES EVANS FOUNDATION 116 VILLAGE BLVD. STE 200 PRINCETON, NJ 08540-5700	$ 50,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
2	NBC UNIVERSAL MEDIA LLC 100 UNIVERSAL CITY PLAZA UNIVERSAL CITY , CA 91608	$ 500,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
3	RICHARD EBERS INSIDE SPORT AND ENTERTAINMENT GROUP 33 EAST 33RD STREET SUITE 1107 NEW YORK, NY 10016	$ 522,828.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
4	NY REAL ESTATE INSTITUTE 132 WEST 36TH ST. 2ND FLOOR NEW YORK, NY 10018	$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
5	KRUPP KOMMUNICATIONS 636 AVENUE OF THE AMERICAS 4TH FLOOR NEW YORK, NY 10011	$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
6	STEVEN SHAPIRO 3017 SPANISH RIVER ROAD BOCA RATON, FL 33432	$ 157,250.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)

Name of organization: THE DONALD J. TRUMP FOUNDATION

Employer identification number: [redacted]

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
		$	

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

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

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

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

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

Name of organization

Employer identification number

THE DONALD J. TRUMP FOUNDATION

[redacted]

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.

(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

(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

(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

(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

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

THE DONALD J. TRUMP FOUNDATION

Employer identification number

[redacted]

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 foundation

Check 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).

Name of organization: THE DONALD J. TRUMP FOUNDATION

Employer identification number: [redacted]

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	RICHARD EBERS INSIDE SPORT AND ENTERTAINMENT GROUP 33 EAST 33RD STREET SUITE 1107 NEW YORK, NY 10016	$ 435,832.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	THE CLANCY LAW FIRM P.C. 40 WALL STREET SUITE 6100 NEW YORK, NY 10005-1315	$ 100,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3	RICHARD LEVINE 170 EAST 78TH STREET APT E6A NEW YORK, NY 10128-2215	$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
4	TWENTIETH CENTURY FOX FILM CORPORATION 1211 AVENUE OF THE AMERICAS NEW YORK, NY 10036	$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
5	THE JOHN F SCARPA FOUNDATION 1676 S OCEAN BLVD PALM BEACH, FL 33480	$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
6	ROBERT MORROW C/O KENILWORTH EQUITIES 825 THIRD AVE, SUITE 3315 NEW YORK, NY 10022	$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE DONALD J. TRUMP FOUNDATION

Employer identification number: [redacted]

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
		$	

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

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

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

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

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

Schedule B (Form 990, 990-EZ, or 990-PF) (2013) Page 4

Name of organization: THE DONALD J. TRUMP FOUNDATION

Employer identification number: [redacted]

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.

(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

(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

(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

(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

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

2014

Name of the organization

THE DONALD J. TRUMP FOUNDATION

Employer identification number

[redacted]

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 foundation

Check 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, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

☐ For an organization described in section 501(c)(3) 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), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions 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 an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled 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 totaling $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).

Name of organization: THE DONALD J. TRUMP FOUNDATION

Employer identification number: [redacted]

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	RICHARD EBERS INSIDE SPORTS AND ENTERTAINMENT GROUP 33 EAST 33RD STREET SUITE 1107 NEW YORK, NY 10016	$ 477,400.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	PRESTIGE MILLS 3401 38TH AVE #2 LONG ISLAND CITY, NY 11101	$ 20,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE DONALD J. TRUMP FOUNDATION

Employer identification number: [redacted]

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
		$	

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

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

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

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

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

Schedule B (Form 990, 990-EZ, or 990-PF) (2014) Page 4

Name of organization | Employer identification number

THE DONALD J. TRUMP FOUNDATION | [redacted]

Part III *Exclusively* religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor. 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 info. once.) ▶ $

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

(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

(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

(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

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

2015

Name of the organization

THE DONALD J. TRUMP FOUNDATION

Employer identification number

[redacted]

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 foundation

Check 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, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

☐ For an organization described in section 501(c)(3) 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), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions 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 an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled 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 totaling $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).

Name of organization: THE DONALD J. TRUMP FOUNDATION

Employer identification number: [redacted]

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	THE TRUMP CORPORATION 725 5TH AVENUE NEW YORK, NY 10022	$ 566,370.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	LAWRENCE ROMAN 30 NORTH MACQUESTEN PARKWAY MOUNT VERNON, NY 10550	$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3	TRUMP PRODUCTIONS LLC 725 5TH AVENUE NEW YORK, NY 10022	$ 50,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
4	NYREI 132 W 36TH ST, 2ND FL NEW YORK, NY 10018	$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
5	UK OFFICE OF VICTOR PINCHUK FOUNDATION 10 QUEEN ST PLACE, LONDON, EC4R 1BE, ENGLAND, UNITED KINGDOM	$ 150,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE DONALD J. TRUMP FOUNDATION

Employer identification number: [redacted]

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

Name of organization

THE DONALD J. TRUMP FOUNDATION

Employer identification number

[redacted]

Part III *Exclusively* religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor. 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 info. once.) ▶ $

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

(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

(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

(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

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

2016

Name of the organization

THE DONALD J. TRUMP FOUNDATION

Employer identification number

[redacted]

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 foundation

Check 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, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

☐ For an organization described in section 501(c)(3) 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), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions 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 an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled 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. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year ..... ▶ $ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't 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 doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization: THE DONALD J. TRUMP FOUNDATION

Employer identification number: [redacted]

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	IVANKA TRUMP 725 5TH AVENUE NEW YORK, NY 10022	$ 100,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	PHIL RUFFIN 3300 LAS VEGAS BLVD S LAS VEGAS, NV 89109	$ 1,000,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3	LAURA PERLMUTTER PO BOX 1028 LAKE WORTH, FL 33460	$ 1,000,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
4	DARYL & STEVEN ROTH FOUNDATION 888 SEVENTH AVENUE NEW YORK, NY 10016	$ 50,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
5	JOHN J CAFARO 6874 STRIMBU DRIVE BROOKFIELD, OH 44403	$ 50,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
6		$	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE DONALD J. TRUMP FOUNDATION

Employer identification number: [redacted]

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
		$	

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

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

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

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

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

Name of organization

THE DONALD J. TRUMP FOUNDATION

Employer identification number

[redacted]

Part III *Exclusively* religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor. 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 info. once.) ▶ $

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

(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

(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

(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

EXHIBIT 5

Form **CHAR500**	**Annual Filing for Charitable Organizations** New York State Department of Law (Office of the Attorney General) Charities Bureau - Registration Section 120 Broadway New York, NY 10271 www.oag.state.ny.us/charities/charities.html	**2006**
This form used for Article 7-A, EPTL, and dual filers (replaces forms CHAR 497, CHAR 010 and CHAR 006)		**Open to Public Inspection**

1. General Information

a. For the fiscal year beginning (mm/dd/yyyy) 01/01/2006 and ending (mm/dd/yyyy) 12/31/2006

b. Check if applicable for NYS:
- ☐ Address change
- ☐ Name change
- ☐ Initial filing
- ☐ Final filing
- ☐ Amended filing
- ☐ NY registration pending

c. Name of organization: THE DONALD J. TRUMP FOUNDATION

d. Fed. employer ID no. (EIN): [redacted]

e. NY State registration no.: [redacted]

Number and street (or P.O. box if mail not delivered to street address): C/O WEISER LLP 3000 MARCUS AVENU

Room/suite: 2W1

f. Telephone number

City or town, state or country and ZIP + 4: LAKE SUCCESS, NY 11042

g. Email

2. Certification - Two Signatures Required

We certify under penalties of perjury that we reviewed this report, including all attachments, and to the best of our knowledge and belief, they are true, correct and complete in accordance with the laws of the State of New York applicable to this report.

	Signature	Printed Name	Title	Date
a. President or Authorized Officer	X [signature]	Donald J. Trump		11/5/07
b. Chief Financial Officer or Treasurer				

3. Annual Report Exemption Information

a. **Article 7-A** annual report exemption (Article 7-A registrants and dual registrants)

Check ➧ ☐ if total contributions from NY State (including residents, foundations, corporations, government agencies, etc.) did not exceed $25,000 **and** the organization did not use the services of a professional fund raiser (PFR) or fund raising counsel (FRC) to solicit contributions during this fiscal year.

NOTE: An organization may also check the box to claim this exemption if no PFR or FRC was used **and** either: 1) the organization received an allocation from a federated fund, United Way or incorporated community appeal **and** contributions from all other sources did not exceed $25,000 **or** 2) it received all or substantially all of its contributions from a single government agency to which it submitted an annual financial report similar to that required by Article 7-A).

b. **EPTL** annual report exemption (EPTL registrants and dual registrants)

Check ➧ ☐ if total gross receipts for this fiscal year did not exceed $25,000 **and** the assets (market value) of the organization did not exceed $25,000 at any time during this fiscal year.

For EPTL or Article 7-A registrants claiming the annual report exemption under the one law under which they are registered and for dual registrants claiming the annual report exemptions under both laws, simply complete part 1 (General Information), part 2 (Certification) and part 3 (Annual Report Exemption Information) above. **Do not** *submit a fee,* **do not** *complete the following schedules and* **do not** *submit any attachments to this form.*

4. Article 7-A Schedules

If you did **not** check the Article 7-A annual report exemption above, complete the following for this fiscal year:

a. Did the organization use a professional fund raiser, fund raising counsel or commercial co-venturer for fund raising activity in NY State? ☐ **Yes*** ☐ **No**
*** If "Yes", complete Schedule 4a.**

b. Did the organization receive government contributions (grants)? ☐ **Yes*** ☐ **No**
*** If "Yes", complete Schedule 4b.**

5. Fee Submitted: See last page for **summary of fee requirements.**

Indicate the filing fee(s) you are submitting along with this form:

a. Article 7-A filing fee	$	
b. EPTL filing fee	$	25.
c. **Total fee**	$	25.

Submit only one check or money order for the total fee, payable to "NYS Department of Law"

6. Attachments: For organizations that are not claiming annual report exemptions under both laws, see last page for **required attachments.**

- *Mail completed form with* **required schedules, fee and attachments** *to the address at the top of this page* -

THE DONALD J. TRUMP FOUNDATION

5. Fee Instructions

The filing fee depends on the organization's Registration Type. For details on Registration Type and filing fees, see the Instructions for Form CHAR500.

Organization's Registration Type	Fee Instructions
• **Article 7-A**	Calculate the Article 7-A filing fee using the table in **part a** below. The EPTL filing fee is $0.
• **EPTL**	Calculate the EPTL filing fee using the table in **part b** below. The Article 7-A filing fee is $0.
• **Dual**	Calculate both the Article 7-A and EPTL filing fees using the tables in **parts a and b** below. Add the Article 7-A and EPTL filing fees together to calculate the total fee. Submit a **single** check or money order for the total fee.

a) Article 7-A filing fee

Total Support & Revenue	Article 7-A Fee
more than $250,000	$25
up to $250,000 *	$10

* *Any organization that contracted with or used the services of a professional fund raiser (PFR) or fund raising counsel (FRC) during the reporting period must pay an Article 7-A filing fee of $25, regardless of total support and revenue.*

b) EPTL filing fee

Net Worth at End of Year	EPTL Fee
Less than $50,000	$25
$50,000 or more, but less than $250,000	$50
$250,000 or more, but less than $1,000,000	$100
$1,000,000 or more, but less than $10,000,000	$250
$10,000,000 or more, but less than $50,000,000	$750
$50,000,000 or more	$1500

6. Attachments - Document Attachment Check-List

Check the boxes for the documents you are attaching.

For All Filers

Filing Fee

[X] Single check or money order payable to "NYS Department of Law"

Copies of Internal Revenue Service Forms

[ ] **IRS Form 990**	[ ] **IRS Form 990-EZ**	[X] **IRS Form 990-PF**
[ ] Schedule A to IRS Form 990	[ ] Schedule A to IRS Form 990-EZ	
[ ] Schedule B to IRS Form 990	[ ] Schedule B to IRS Form 990-EZ	[X] Schedule B to IRS Form 990-PF
[ ] IRS Form 990-T	[ ] IRS Form 990-T	[ ] IRS Form 990-T

Additional Article 7-A Document Attachment Requirement

Independent Accountant's Report

[ ] Audit Report *(total support & revenue more than $250,000)*
[ ] Review Report *(total support & revenue $100,001 to $250,000)*
[ ] No Accountant's Report Required *(total support & revenue not more than $100,000)*

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

2006

For calendar year 2006, or tax year beginning , and ending

G Check all that apply: ☐ Initial return ☐ Final return ☐ Amended return ☐ Address change ☐ Name change

Use the IRS label. Otherwise, print or type. See Specific Instructions.

Name of foundation
THE DONALD J. TRUMP FOUNDATION

Number and street (or P.O. box number if mail is not delivered to street address) Room/suite
C/O WEISER LLP 3000 MARCUS AVENUE 2W1

City or town, state, and ZIP code
LAKE SUCCESS, NY 11042

A Employer identification number
[redacted]

B Telephone number

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 ▶ ☐

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) ▶$ 4,238.

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).)

		(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	780,200.		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				
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10				
	b Gross sales price for all assets on line 6a				
	7 Capital gain net income (from Part IV, line 2)		0.		
	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	780,200.	0.		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc.	0.	0.		0.
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees				
	b Accounting fees STMT 1	3,000.	0.		3,000.
	c Other professional fees				
	17 Interest				
	18 Taxes				
	19 Depreciation and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses STMT 2	25.	0.		25.
	24 Total operating and administrative expenses. Add lines 13 through 23	3,025.	0.		3,025.
	25 Contributions, gifts, grants paid	854,944.			854,944.
	26 Total expenses and disbursements. Add lines 24 and 25	857,969.	0.		857,969.
	27 Subtract line 26 from line 12:				
	a Excess of revenue over expenses and disbursements	<77,769.>			
	b Net investment income (if negative, enter -0-)		0.		
	c Adjusted net income (if negative, enter -0-)			N/A	

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	82,032.	4,238.	4,238.
	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			
	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			
	11 Investments - land, buildings, and equipment: basis ▶			
	Less: accumulated depreciation ▶			
	12 Investments - mortgage loans			
	13 Investments - other			
	14 Land, buildings, and equipment: basis ▶			
	Less: accumulated depreciation ▶			
	15 Other assets (describe ▶)			
	16 **Total assets** (to be completed by all filers)	82,032.	4,238.	4,238.
Liabilities	17 Accounts payable and accrued expenses	50.	25.	
	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)	50.	25.	
Net Assets or Fund Balances	**Foundations that follow SFAS 117, check here ▶ ☐ 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.			
	27 Capital stock, trust principal, or current funds	0.	0.	
	28 Paid-in or capital surplus, or land, bldg., and equipment fund	0.	0.	
	29 Retained earnings, accumulated income, endowment, or other funds	81,982.	4,213.	
	30 **Total net assets or fund balances**	81,982.	4,213.	
	31 **Total liabilities and net assets/fund balances**	82,032.	4,238.	

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	81,982.
2	Enter amount from Part I, line 27a	2	<77,769.>
3	Other increases not included in line 2 (itemize) ▶	3	0.
4	Add lines 1, 2, and 3	4	4,213.
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	4,213.

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				
b	NONE			
c				
d				
e				

	(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a				
b				
c				
d				
e				

	Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
	(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	
a				
b				
c				
d				
e				

2	Capital gain net income or (net capital loss). { If gain, also enter in Part I, line 7 / If (loss), enter -0- in Part I, line 7 }	2	
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	

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))
2005	658,350.	14,824.	44.411090
2004	738,225.	95,336.	7.743402
2003	187,725.	6,818.	27.533734
2002	383,650.	2,855.	134.378284
2001	316,225.	665.	475.526316

2	Total of line 1, column (d)	2	689.592826
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	137.918565
4	Enter the net value of noncharitable-use assets for 2006 from Part X, line 5	4	17,123.
5	Multiply line 4 by line 3	5	2,361,580.
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	0.
7	Add lines 5 and 6	7	2,361,580.
8	Enter qualifying distributions from Part XII, line 4	8	857,969.

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.

Form 990-PF (2006) THE DONALD J. TRUMP FOUNDATION [redacted] Page 4

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 letter: _____ (attach copy of ruling 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	0.
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	0.
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	0.
6	Credits/Payments:		
a	2006 estimated tax payments and 2005 overpayment credited to 2006 — 6a		
b	Exempt foreign organizations - tax withheld at source — 6b		
c	Tax paid with application for extension of time to file (Form 8868) — 6c		
d	Backup withholding erroneously withheld — 6d		
7	Total credits and payments. Add lines 6a through 6d	7	0.
8	Enter any **penalty** for underpayment of estimated tax. Check here ☐ if Form 2220 is attached	8	
9	**Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed** ▶	9	0.
10	**Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** ▶	10	
11	Enter the amount of line 10 to be: **Credited to 2007 estimated tax** ▶ **Refunded** ▶	11	

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)? *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.*	1b		X
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) ▶ NY			
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 2006 or the taxable year beginning in 2006 (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*

11a	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)	11a		X
b	If "Yes," did the foundation have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in the attachment for line 11a? N/A	11b		
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract?	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	

Web site address ▶ N/A

14 The books are in care of ▶ WEISER LLP Telephone no. ▶516-488-1200

Located at ▶ 3000 MARCUS AVE., LAKE SUCCESS, NY ZIP+4 ▶11042-1066

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

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? ☐ 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)? N/A	1b		
	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 2006?	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 2006, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2006? ☐ 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 2006 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 2006.)* 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 2006?	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)?	☐ 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 you answered "Yes" to 6b, also 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
SEE STATEMENT 3		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

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.

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	
b	Average of monthly cash balances	1b	17,384.
c	Fair market value of all other assets	1c	
d	**Total** (add lines 1a, b, and c)	1d	17,384.
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	17,384.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	261.
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3. Enter here and on Part V, line 4	5	17,123.
6	**Minimum investment return.** Enter 5% of line 5	6	856.

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	856.
2a	Tax on investment income for 2006 from Part VI, line 5	2a			
b	Income tax for 2006. (This does not include the tax from Part VI.)	2b			
c	Add lines 2a and 2b			2c	0.
3	Distributable amount before adjustments. Subtract line 2c from line 1			3	856.
4	Recoveries of amounts treated as qualifying distributions			4	0.
5	Add lines 3 and 4			5	856.
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	856.

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	857,969.
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	857,969.
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	857,969.

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.*

Form 990-PF (2006) THE DONALD J. TRUMP FOUNDATION [redacted]

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2005	(c) 2005	(d) 2006
1 Distributable amount for 2006 from Part XI, line 7				856.
2 Undistributed income, if any, as of the end of 2005:				
a Enter amount for 2005 only			0.	
b Total for prior years: _____, _____, _____		0.		
3 Excess distributions carryover, if any, to 2006:				
a From 2001 316,192.				
b From 2002 383,507.				
c From 2003 187,384.				
d From 2004 733,458.				
e From 2005 657,609.				
f **Total** of lines 3a through e	2,278,150.			
4 Qualifying distributions for 2006 from Part XII, line 4: ▶ $ 857,969.				
a Applied to 2005, 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 2006 distributable amount				856.
e Remaining amount distributed out of corpus	857,113.			
5 Excess distributions carryover applied to 2006 (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	3,135,263.			
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 2005. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2006. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2007				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(E) or 4942(g)(3)	0.			
8 Excess distributions carryover from 2001 not applied on line 5 or line 7	316,192.			
9 **Excess distributions carryover to 2007.** Subtract lines 7 and 8 from line 6a	2,819,071.			
10 Analysis of line 9:				
a Excess from 2002 383,507.				
b Excess from 2003 187,384.				
c Excess from 2004 733,458.				
d Excess from 2005 657,609.				
e Excess from 2006 857,113.				

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 2006, 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	Prior 3 years			
	(a) 2006	(b) 2005	(c) 2004	(d) 2003	(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 page 28 of the instructions.)

1 **Information Regarding Foundation Managers:**

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

DONALD J. TRUMP

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 ▶ ☐ 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:

DONALD J. TRUMP
C/O THE TRUMP ORGANIZATION 725 5TH AVE, NEW YORK, NY 10022

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

LETTER STATING PURPOSE AND 501(C) (3) STATUS

c Any submission deadlines:

NONE

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

NONE

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 SCHEDULE ATTACHED	NONE	N/A	GENERAL	854,944.
Total			▶ 3a	854,944.
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		Excluded by section 512, 513, or 514		(e)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	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					
4 Dividends and interest from securities					
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					
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue:					
a					
b					
c					
d					
e					
12 Subtotal. Add columns (b), (d), and (e)		0.		0.	0.
13 Total. Add line 12, columns (b), (d), and (e)					13 0.

(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).

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		

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.

Sign Here

Signature of officer or trustee Date Title

Paid Preparer's Use Only

Preparer's signature Date Check if self-employed ☐ Preparer's SSN or PTIN

Firm's name (or yours if self-employed), address, and ZIP code WEISER LLP
3000 MARCUS AVENUE
LAKE SUCCESS, NY 11042

EIN

Phone no. (516) 488-1200

623622
01-29-07

THE DONALD J. TRUMP FOUNDATION

FORM 990-PF ACCOUNTING FEES STATEMENT 1

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
WEISER LLP	3,000.	0.		3,000.
TO FORM 990-PF, PG 1, LN 16B	3,000.	0.		3,000.

FORM 990-PF OTHER EXPENSES STATEMENT 2

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
STATE FILING FEE	25.	0.		25.
TO FORM 990-PF, PG 1, LN 23	25.	0.		25.

STATEMENT(S) 1, 2

FORM 990-PF PART VIII - LIST OF OFFICERS, DIRECTORS TRUSTEES AND FOUNDATION MANAGERS STATEMENT 3

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN-SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
DONALD J. TRUMP C/O TRUMP ORGANIZATION 725 5TH AVE NEW YORK, NY 10022	PRESIDENT 0.00	0.	0.	0.
ALLEN WEISSELBERG C/O TRUMP ORGANIZATION 725 5TH AVE NEW YORK, NY 10022	TREASURER 0.00	0.	0.	0.
DONALD J. TRUMP JR. C/O TRUMP ORGANIZATION 725 5TH AVE NEW YORK, NY 10022	DIRECTOR 0.00	0.	0.	0.
ERIC F. TRUMP C/O TRUMP ORGANIZATION 725 5TH AVE NEW YORK, NY 10022	DIRECTOR 0.00	0.	0.	0.
IVANKA M. TRUMP C/O TRUMP ORGANIZATION 725 5TH AVE NEW YORK, NY 10022	DIRECTOR 0.00	0.	0.	0.
TOTALS INCLUDED ON 990-PF, PAGE 6, PART VIII		0.	0.	0.

THE DONALD TRUMP FOUNDATION, INC.
CHARITABLE CONTRIBUTIONS
2006

ORGANIZATION	AMOUNT
UNITED WAY OF NEW YORK CITY	250,000
NEW YORK RESCUE WORKERS DETOXIFICATION FUND	1,000
TURN 2 FOUNDATION INC.	10,000
NEW YORK RPRESBYTERIAN HOSPITAL	100,000
BABY BUGGY	1,000
INTREPID MUSEUM FOUNDATION	50,000
INNER-CITY SCHOLARSHIP FUND	10,000
NATIONAL FISH & WILDLIFE FOUNDATION	1,000
POLICE ATHLETIC LEAGUE	25,000
THE METROPOLITAN MUSEUM OF ART	15,000
NATIONAL COLORECTAL CANCER RESEARCH ALLIANCE	10,000
TURN 2 FOUNDATION INC.	5,000
NATIONAL AIDS MARATHON TRAINING PROGRAM	1,000
ST JOHN'S BREAD AND LIFE	5,000
BUILDING WITH BOOKS	10,000
OPERATION SMILE INC	117,000
HEBREW HOME FOR THE AGED	250
ALLIANCE FOR LUPUS	1,000
AMERICAN AUSTRALIAN ASSOCIATION	15,000
SWIM ACROSS AMERICA	1,000
VISITING NURSE & HOSPICE CARE	25,000
DANA-FABER CANCER INSTITUTE INC.	60,000
LINCOLN CENTER FOR THE PREFORMING ARTS	10,000
POLICE ATHLETIC LEAGUE	25,000
POLICE ATHLETIC LEAGUE	10,000
FOUNDATION FOR LONG ISLAND STATE PARKS	5,000
CYSTIC FIBROSIS FOUNDATION	17,694
USTA TENNIS AND EDUCATION FOUNDATION	2,500
AMERICAN FRIENDS OF JORDAN RIVER VILLAGE FOUNDATION	25,000
CITYMEALS-ON-WHEELS	5,000
FUND FOR PUBLIC SCHOOLS	2,500
TURN 2 FOUNDATION INC.	10,000
THE SALVATION ARMY	5,000
JEWISH NATIONAL FUND	5,000
AMERICAN ORT	10,000
AFTER-SCHOOL MATTERS	10,000
TOTAL	**855,944**

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NYSCEF DOC. NO. 9 RECEIVED NYSCEF: 06/14/2018

Form **8868** (Rev. December 2006)
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.

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

Section 501(c)(3) corporations 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.

Electronic Filing (e-file). Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for section 501(c)(3) corporations required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit *www.irs.gov/efile* and click on *e-file for Charities & Nonprofits*.

Type or print	Name of Exempt Organization	**Employer identification number**
File by the due date for filing your return. See instructions.	THE DONALD J. TRUMP FOUNDATION	[redacted]
	Number, street, and room or suite no. If a P.O. box, see instructions. C/O WEISER LLP 3000 MARCUS AVENUE, NO. 2W1	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. LAKE SUCCESS, NY 11042	

Check type of return to be filed (file a separate application for each return):

[ ] Form 990	[ ] Form 990-T (corporation)	[ ] Form 4720
[ ] Form 990-BL	[ ] Form 990-T (sec. 401(a) or 408(a) trust)	[ ] Form 5227
[ ] Form 990-EZ	[ ] Form 990-T (trust other than above)	[ ] Form 6069
[X] Form 990-PF	[ ] Form 1041-A	[ ] Form 8870

- The books are in the care of ▶ WEISER LLP
  Telephone No. ▶ 516-488-1200 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 will cover.

1 I request an automatic 3-month (6-months for a section 501(c)(3) corporation required to file Form 990-T) extension of time until AUGUST 15, 2007, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
▶ [X] calendar year 2006 or
▶ [ ] tax year beginning _____, and ending _____.

2 If this tax year 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	$ 0.
b	If this application is for Form 990-PF or 990-T, 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, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	$ 0.

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.

LHA **For Privacy Act and Paperwork Reduction Act Notice, see instructions.** Form **8868** (Rev. 12-2006)

623831
02-07-07

Form 8868 (Rev. 4-2007) Page 2

- 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.** You must file original and one copy.

Type or print	Name of Exempt Organization		Employer identification number
File by the extended due date for filing the return. See instructions.	THE DONALD J. TRUMP FOUNDATION		[redacted]
	Number, street, and room or suite no. If a P.O. box, see instructions. C/O WEISER LLP 3000 MARCUS AVENUE, NO. 2W1		For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. LAKE SUCCESS, NY 11042		

Check type of return to be filed (File a separate application for each return):

[ ] Form 990 [ ] Form 990-EZ [ ] Form 990-T (sec. 401(a) or 408(a) trust) [ ] Form 1041-A [ ] Form 5227 [ ] Form 8870
[ ] Form 990-BL [X] Form 990-PF [ ] Form 990-T (trust other than above) [ ] Form 4720 [ ] Form 6069

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 ▶ WEISER LLP
  Telephone No. ▶ 516-488-1200 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 NOVEMBER 15, 2007.

5 For calendar year 2006, or other tax year beginning _____, and ending _____.

6 If this tax year 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
ALL INFORMATION TO PREPARE A COMPLETE AND ACCURATE RETURN IS NOT YET AVAILABLE.

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	$	0.
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	$	0.
c	**Balance Due.** Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, 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 ▶ [signature] Title ▶ CFO Date ▶ 8/14/07

Notice to Applicant. (To Be Completed by the IRS)

[ ] We **have** approved this application. Please attach this form to the organization's return.
[ ] We **have not** approved this application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of the organization's return (including any prior extensions). This grace period is considered to be a valid extension of time for elections otherwise required to be made on a timely return. Please attach this form to the organization's return.
[ ] We **have not** approved this application. After considering the reasons stated in item 7, we cannot grant your request for an extension of time to file. We are not granting a 10-day grace period.
[ ] We **cannot consider** this application because it was filed after the extended due date of the return for which an extension was requested.
[ ] Other _____

_____ By: _____ _____
Director Date

Alternate Mailing Address. Enter the address if you want the copy of this application for an additional 3-month extension returned to an address different than the one entered above.

Type or print	
	Name WEISER LLP
	Number and street (include suite, room, or apt. no.) or a P.O. box number 3000 MARCUS AVENUE
	City or town, province or state, and country (including postal or ZIP code) LAKE SUCCESS, NY 11042

623832 05-01-07

Form **8868** (Rev. 4-2007)

FILED: NEW YORK COUNTY CLERK 06/14/2018 11:10 AM INDEX NO. 451130/2018
NYSCEF DOC. NO. 9 RECEIVED NYSCEF: 06/14/2018

Department of the Treasury
Internal Revenue Service
OGDEN, UT 84201-0074

For assistance, call:
1-877-829-5500

Notice Number: CP211A
Date: October 1, 2007

Taxpayer Identification Number:
[redacted]
Tax Form: 990PF
Tax Period: December 31, 2006

062325.427015.0206.004 1 MB 0.360 530

DONALD J TRUMP FOUNDATION INC
3000 MARCUS AVE
LAKE SUCCESS NY 11042-1012990

062325

APPLICATION FOR EXTENSION OF TIME TO FILE AN EXEMPT ORGANIZATION RETURN - APPROVED

We have received your Form 8868, Application for Extension of Time to File an Exempt Organization Return, for the return (form) and tax period identified above.

We have approved your request and have extended the due date to file your return to November 15, 2007.

Please attach a copy of this letter to your return when you file it. It is evidence that we granted an extension of time to file your return. A copy is provided for your records.

If you have any questions, please call us at the number shown above, or you may write us at the address shown at the top left of this letter.

For tax forms, instructions and information visit **www.irs.gov**. (Access to this site will not provide you with your specific taxpayer account information.)

COPY OF WITHIN PAPER
RECEIVED
DEC 03 2007
NYS OFFICE OF THE ATTORNEY GENERAL
CHARITIES BUREAU

STATE OF NEW YORK
County of New York,

THE ANNUAL RETURN OF THE DONALD J. TRUMP FOUNDATION for the calendar year ended December 31,2006 is available at its principal office located at c/o Weiser LLP, 3000 Marcus Avenue, Lake Success,NY 11042 for inspection during regular business hours by any citizen who requests it within 180 days hereof. Principal Manager of the Foundation is DONALD J. TRUMP.

Martin Gonzalez, being duly sworn, says that he is the PRINCIPAL CLERK of the Publisher of the **NEW YORK LAW JOURNAL**, a Daily Newspaper; that the Advertisement hereto annexed has been published in the said **NEW YORK LAW JOURNAL** one time on the 24th day of OCTOBER 2007.

TO WIT: OCTOBER 24, 2007

SWORN TO BEFORE ME, this 24th day
Of OCTOBER 2007.

Cynthia Byrd
Notary Public, State of New York
No. 01BY6056945
Qualified in Kings County
Commission Expires April 09, 2011

EXHIBIT 6

STATE OF NEW YORK
OFFICE OF THE ATTORNEY GENERAL
ERIC T. SCHNEIDERMAN

----------x

IN THE MATTER OF THE INVESTIGATION OF
DONALD J. TRUMP FOUNDATION, INC.

----------x

October 4, 2017
10:14 a.m.

CONFIDENTIAL EXAMINATION of ALLEN WEISSELBERG, held at the offices of The New York State Office of the Attorney General, located at 120 Broadway, 3rd Floor, New York, New York 10271, before Anthony Giarro, a Registered Professional Reporter and a Notary Public of the State of New York.

ALLEN WEISSELBERG

Q Do you recall discussing with Mr. Trump anything concerning the operation of the Donald J. Trump Foundation?

A Sir, can you clarify? When you say "operation," what do you mean?

Q I mean broadly, anything that the Trump Foundation was doing.

A Well, years ago, it was a very simple operation going on there, an occasional request for a contribution would be made and a check would be issued. That was really the extent of the operation. There wasn't much more than that.

So I don't recall having a conversation beyond maybe just a check being issued, a check being signed and a check being sent out.

Q Did you ever play any role either in making a decision or discussing any of the grants that the Trump Foundation made?

A No.

Char 500s?

A I did not review them here, no.

Q So you would look at the Char 500, the cover page, sign it?

A Sign and return it. That was it.

Q Did you discuss the return at all with Mr. Trump, either before or after he signed it but around the time you received it?

A I did not.

Q And is it your testimony that it's your understanding that at least for the last 10 or 15 years, you did not understand that you were on the board of directors of the Trump Foundation?

A I did not.

Q During that time period, the last 10 or 15 years, you did not attend any meeting of the board of directors?

A I did not.

Q Aside from whether you

attended or not, do you know if -- strike that.

To your knowledge, did the board of directors of the Trump Foundation meet?

A Well, it was an informal -- we're all in the same corporate office. It isn't like they're all scattered around the country and they come together for a meeting. And there may have been discussions of people. But I wasn't there for those discussions. But it could have been informal.

Q Yeah. I'm not asking you to speculate whether or not, just --

A Okay. I did not attend.

Q -- whether you know.

A I do not know.

Q Do you know who the directors of the Trump Foundation are?

A Currently?

Q During the past 15 years, do you know who they were?

A Well, based on the first

ALLEN WEISSELBERG

MR. SHIFFMAN: Actually, I showed him the document in 2013 for a different reason. I was asking him about a directorship all along, not whether he was a director only in 2013. After he didn't recall, I went to that document.

But let's not get into arguments here over the facts. And the witness will testify as to his knowledge. And we can talk about the facts and what they are later and what our arguments from those facts are later.

Q Was Ms. Foerderer succeeded by a Ms. Rhona Graff?

A Correct.

Q Do you know if Ms. Graff was ever on the board of directors of the Trump Foundation?

A I don't believe so.

Q Do you recall ever discussing with Mr. Trump or any of his children whether or not the Trump

Foundation would participate in the veterans' fundraiser that was held in January of 2016?

A So I can tell you what I do know. There was a time. I think it was in January of 2016. And there was some issue -- I got a phone call that late morning that there's a possibility I might have to go to Iowa that evening. I actually had a dental appointment. I had to rush and get through it in order to be able to go. And I wanted to know why I was going to Iowa. I had never gone anywhere with Donald on any kind of -- anything. He said it's possible that we could have a fundraiser. We may have to write some checks that night. I thought somebody from our accounting department should go. So I thought you'd might like to go. I said okay. And I asked Jeff McConney if he'd like to go with me. And he said sure. So he grabbed the checkbook. And later, we flew to Des Moines, Iowa.

ALLEN WEISSELBERG

Q What day are you talking about? Is it the same day of the fundraiser?

A Yes. It all happened that same day.

Q And who did you receive the phone call from that you just described?

A I don't recall.

Q Was it from Mr. Trump himself?

A Again, I don't recall. It could have been Rhona through Mr. Trump. I just don't recall.

Q Could it have been somebody from the Trump campaign?

A Could have been. I don't recall.

Q What do you recall about being told about the need to bring the checkbook?

A If there was going to be any checks that had to be issued for some reason, we should have a checkbook with us, in case there was any money being

collected, which I thought was -- it doesn't matter what I thought. He's my boss. I went.

Q So you were told that Mr. Trump was the one who instigated this request, whether or not he was the one relaying the request to you?

A Sorry. Say that one more time.

Q I could rephrase it.

It's your understanding that Mr. Trump was the one who was making the request, even if he was not the person communicating the request to you; is that fair to say?

A I don't know where it was from. It could have been anybody. I don't know. You're asking me to guess at something I don't know the answer to.

Q The reason why I asked it that way, I think you said he's my boss. If he wanted me to go, I would go.

A Yeah. I didn't want some clerk somewhere telling me to go to Iowa

ALLEN WEISSELBERG

Q You don't recall, one way or another?

A I recall what I assumed was going to happen. I didn't know if it was actually going to happen or not.

Q Putting aside that first day when you're preparing to go out to the --

A It was the only day.

Q It was the only day that you went to Iowa?

A Correct.

Q But my question is: Putting aside what you heard on that first day there, did anybody ever tell you that the Foundation was going to be involved in the fundraiser or the distribution of funds raised at the fundraiser?

A I don't recall. What I do recall, though, is somebody was trying to -- I think Jeff McConney was involved in trying to create a Web site with another individual in order to be able to receive contributions that would go to veteran groups. And I believe the

Foundation was going to be used and mentioned in that Web site.

Q Do you recall when Mr. McConney was working with another individual to set up the Web site?

A Well, it couldn't have been the time we were flying to Iowa. I don't recall which one.

Q You don't recall if it was before or after the fundraiser?

A Correct.

Q Do you recall who he was working with?

A A fellow, the last name begins with -- Brad Pascal or something like that. I don't recall the exact spelling of his name.

Q And he was an independent contractor?

A Independent contractor, yeah.

Q Do you know who retained Mr. Pascal or his company?

A I don't.

Q Mr. McConney reported to you; right?

A Correct.

Q Did you assign Mr. McConney to work on the creation of the Web site?

A I did. Well, to work with the person who was going to create the Web site, yes.

Q And do you recall when you did that -- putting aside when he actually worked on it, do you recall when you assigned him to work on that?

A Do you want an exact time when we started to do that?

Q As best as you can recall.

A I don't recall. I knew he wanted to do it quickly because it was going to happen fast. So it may have been upon the return immediately from Iowa, once we knew that we knew -- once we knew it was going to be a fundraiser, it happened.

So now we had to get going and get this thing started so the money

A I didn't.

Q Did anybody ever tell you you were needed there?

A Nope.

Q Did you play any role in -- strike that. I'll go back a second.

When you asked Mr. McConney to assist in the preparation of the Web site with this contractor, Mr. Pascal, what did you tell him the Web site needed to have?

A I didn't tell him anything.

Q Did you tell him who he should get information from on the Trump Foundation side?

A I gave him no instructions at all other than to work with this individual to get the Web site off the ground.

Q And how did you know that a Web site needed to be set up?

A I was told that. I don't recall who told him, that a site was needed in order to have the money flow

through it.

Q You don't recall who told you that?

A I don't.

Q Do you recall which organization, the person who told you that was affiliated with?

A I'm sorry. Can you repeat the question?

Q So somebody told you that you needed to get a Web site set up and you don't recall who it was?

A Correct.

Q Do you recall if the person who told you that was affiliated with the Trump Organization, with the Trump campaign or something else?

A I don't. I don't recall that.

Q Do you recall if it was Mr. Trump himself, Donald Trump?

A No. It was definitely not Mr. Trump.

Q So it was somebody working

A Correct.

Q He was an employee or worked on the Trump campaign; right?

A He worked on the campaign, correct.

Q You said he was just an administrator with respect to the veterans' fundraiser; right?

A Yeah. It's just --

Q It's just a yes-or-no question.

MR. SITARCHUK: No. He's going to answer the question the way he sees fit.

A Yeah. Corery Lewandowski in this particular situation, the way I perceived him, this was not a campaign issue. This was purely a fundraising-type issue. And he was -- he was working with us on being able to get the information to us in order to be able to dispense the funds out to the various veteran organizations.

Q What is your understanding

that that was what his role was limited to based on?

A It's the only involvement I had with him on this fundraiser. That was it, just giving us information on getting the funds out. He did nothing else.

Q He just gave you instructions on how to distribute the funds; right?

A Not how to. Just to whom to give it to.

Q Mr. Lewandowski is the one telling you and your organization how to distribute the funds from the veterans' fundraiser; correct?

A He's telling us, here's a list of organizations, let's get some checks drawn, and let's get these folks taken care of right away.

Q And you had no personal knowledge of what he was doing in order to come up with the lists and give you those instructions, do you?

it.

Q My question was just: Mr. Trump was the only one authorized to sign for the Foundation; right?

A Yes, correct.

Q And did you ever approve checks before -- approve a check being cut from the Foundation before Mr. Trump signed it?

A No.

Q It was your staff who would cut the checks and present them?

A Yeah. I wasn't involved in the day-to-day operation of the process.

Q Were you involved in setting any of the policies concerning how your accounts payable staff would determine which account to use for a particular payment?

A Well, there really was no policy. There was instructions. And it was pretty simplistic, I must say. If a charity was a 501(c)(3) charity and their name appeared in an IRS publication that

we had at the time, if they were in there, then a check would be issued to the charity from the Foundation.

If that name did not appear in there, no check could be issued from the Foundation. It would have to come from Mr. Trump or not come at all.

Q So was there a policy in place that if the --

A There's no policy, just so you understand.

Q Then I'm sorry. What did you say? Instructions?

A General instructions. That was really the only instruction we ever gave our accounts payable department. They had to check that book first. If they didn't qualify based on that book, no check would come out of the Foundation.

Q Did you give an instruction to your accounts payable staff that if the recipient was a 501(c)(3) charity, that the Trump Foundation should be the

payor?

A If the -- if there was a piece of paper from a charity, requesting a payment that was okayed by someone, Donald or someone else that had authority, the first thing, Deborah Tarasoff, our accounts payable person, would do is go to that publication. If that institution was not in that book, she was not allowed to write a check from the Foundation.

Q My question is a different one.

If the recipient charity was in that book and was a 501(c)(3) charity --

A Okay.

Q -- would the Trump Foundation be the one pursuant to your department's instructions to make the check to that charity?

A Correct.

Q And was there any instruction to determine whether the

purpose of the payment related to the business of the Trump Foundation?

A That was not -- no. As long as the name was in the book, a check was issued from the Foundation, yes.

MR. SITARCHUK: Could we take a quick break?

MR. SHIFFMAN: Sure. It's about eleven o'clock. Why don't we take five or ten minutes.

(A short recess was taken.)

MR. SHIFFMAN: Let's go back on the record.

Let's mark as the next exhibit a document that's three pages long. And it's what's called a Char 410-A from October 20th, 2016.

(The above-referred-to document was marked as AW Exhibit 3 for identification, as of this date.)

Q Do you recognize the document that we've marked as Exhibit 3?

A Yes.

Q And is that your signature

ALLEN WEISSELBERG

Q Do you know if the Trump Foundation has an investment policy?

A We do not.

Q Do you know what the return -- strike that.

Where are the assets in the Trump Foundation held?

A Specific cash? What type of assets are you referring to?

Q What assets does it have?

A Well, cash that would have been put into an operating account to pay out to various charities. If we had some excess funds, it may have been put into a money market account to get some small interest on the money.

Q Do you know who determined where the assets in the Trump Foundation would be held?

A No. We open a money market account at a local bank, and money was put there.

Q And who made that decision?

A It may have been Jeff

McConney, or it could have been me. It was, you know, ministerial. It wasn't any real study that we did.

Q The Trump Foundation had over a million dollars of assets usually in its accounts; right?

A Not always.

Q Often?

A At times.

Q Let's take a look at Exhibit 2, for example. Let's take a look at that, if you take a look at page 9 under the exhibit.

A Okay.

MR. SITARCHUK: I can't tell if that's page 9.

A What did that say?

Q It's under Roman Numeral X. This is for the return for 2013.

A Okay.

Q The average monthly cash balance was $1.5 million, a little bit over that; right?

A In this particular year.

Q Was that an unusually large amount of cash in the account?

A I mean going back to the initial -- the opening of the Foundation many years ago, we didn't always have large balances like that. Over the years, it grew. And money was expended, so on and so forth.

Q Who made the decision where to keep that $1.5 million? Was it you or Mr. McConney?

A Yes.

Q But you were not a director of the Trump Foundation at that time, to your knowledge; right?

A Correct.

Q As the treasurer, were you responsible for determining where the Foundation's assets would be held?

A It was held in a bank, FDIC insured.

Q My question was a little different, not where was it held.

Was it part of your

responsibilities as treasurer to decide where it would be held?

A My responsibilities are really outlined carefully. So I did what I would normally do for any one of our companies: Keep the money relatively liquid in a safe place.

Q Did you think it was a reasonable investment to keep $1.5 million at a bank as opposed to getting something that would have a higher return?

A There was no risk.

Q The Foundation had to give out a certain amount of money each year, didn't it?

A I'm not aware of it.

Q You're not aware of what the regulations governing foundations are?

A I'm not aware of the regulations regarding giving out specific amounts of money.

Q Do you see on this page, there's a reference in line 6 of the

section we were just looking at, line No. 6 that has the minimum investment return? It has a 5 percent number.

A Okay.

Q Do you see that says about 74,000 was the minimum investment return there. And then there's a reference to the distributable amount.

Does that refresh your recollection at all that there was a requirement concerning how much the Foundation had to give out?

A No.

Q Do you see on page 1 of the 990, so it's the third page of this document, that the actual investment return here was just over $4,000? Line 3 of Part 1.

A I see it now, yes.

Q Do you think that was a reasonable return on the $1.5 million that the Trump Foundation held?

A Are you asking for an opinion?

Q I'm asking, yes, whether you thought it was a reasonable return on the $1.5 million of assets held.

A I think we could have done more with more risk.

Q Could you have done more without assuming undue risk?

A No. I mean in order to get a 5 percent return, we'd have to go toward the kind of investments which we didn't choose to do.

Q Did you discuss with Mr. Trump or his children whether the assets should be invested in any manner other than in a bank account or money market?

A I did not.

Q Are you familiar with the $25,000 payment that the Trump Foundation made to And Justice For All in or about September of 2013?

A I'm familiar with it.

Q And how did you learn about that payment?

Q The entity that was not shown on the return for 2013, which is in the exhibit we marked as Exhibit 2, is a different entity than the entity that was referred to in Ms. Tarasoff's files; right?

A Correct.

Q So there's three different entities we have; right?

A It's called The Perfect Storm.

Q Is that right?

A Three different entities, correct. Well, two are the same name; one with a different name, yes.

Q The one with the different name is the one that's in the return for the Donald Trump Foundation for 2013; right?

A Correct.

Q And that one is listed as Justice For All; right?

A Justice For All.

Q Do you know how that error

occurred?

A I wish I could answer. The answer is no.

Q Did you speak with the accountants for the Donald Trump Foundation in order to prepare your letter or to assist in the preparation of the letter from June 28th, 2016?

A Yes. We went back to find out -- actually, before that, back in March of 2016 when this whole thing first came up, we went back to the return to look at what was on the return. And I asked Jeff McConney at that time, where did this come from. You did not give that information to the accounting firm. They may have made a mistake and left off the And and just put a Justice For All because we didn't give that information to them.

Q What information did you give to the accountants?

A I believe what Jeff normally gives them is a general ledger with a

saw the second and third page in any form?

A Not before --

Q Not before preparing for this examination?

A Correct.

Q Do you know who -- I think we talked about him before -- Mr. Lewandowski is?

A I do.

Q He was the campaign manager for Trump's campaign for president; right?

A Correct.

Q Who's Stuart Jolly? Do you know him?

A No, I don't.

Q Have you ever corresponded with him?

A I don't recall, no.

Q Do you recall that Mr. Lewandowski sent a list of charities that were to be recipients of grants from the veterans' fundraiser?

ALLEN WEISSELBERG

A Yeah. Now that I see this, clearly, Mr. Trump had approved every contribution that was going out to a veteran group. He clearly was the one directing where the money was going. A list was I guess prepared. And Mr. Trump approved every payment that was going out to the veterans groups.

Q And that's not what I asked you.

How do you know that Mr. Trump approved every payment that went out to the veterans groups?

A I said based on what I'm reading, that he has approved this list.

Q But you don't have personal knowledge that he approved every payment that went out to the veteran groups or do you?

A Well, I mean I did hear around the office that he was clearly involved, making sure these groups got their money. And he was definitely involved in the entire process of getting

A Do I know who spoke to Mr. Trump to get it approved?

Q Yes.

A I don't know.

MR. SHIFFMAN: Let's mark the next exhibit in order. It's a document Bates Stamped DJTF-VETS378 through 380. And it's a January 29th, 2016 e-mail from Mr. Weisselberg to Mr. Lewandowski.

(The above-referred-to document was marked as AW Exhibit 9 for identification, as of this date.)

A I'm just going to read through it if you don't mind.

Q Sure, and just tell me when you're ready.

A Okay.

Q This is an e-mail chain between you and Mr. Lewandowski; correct?

A Yes.

Q And at the time, Mr. Lewandowski was campaign manager for Mr. Trump; correct?

A Correct.

Q At this time, weren't you seeking direction from Mr. Lewandowski on how he wanted to distribute the proceeds from the veterans' fundraiser?

A I was seeking direction, whether he got it from Mr. Trump directly and passed it on to me. I didn't care how he got me the information. I just needed the information in order to be able to cut checks.

Q The first e-mail, which is the one on pages 379 to 380, is your e-mail to Mr. Lewandowski from 10:28 in the morning on the 29th; right?

A Correct.

Q There, you ask him -- you state, "We should start thinking how you want to distribute the funds collected for the vets"; right?

A Yeah. The general you, not specifically Mr. Lewandowski.

Q Did you refer to anyone else in your e-mail?

A Truthfully, I really wasn't focused on anything of that nature.

Q You didn't understand Mr. Lewandowski to be referring to making disbursements at campaign events in advance of the Iowa caucus when he wrote that e-mail to you?

A I knew they were going to be in Iowa. And he wanted some checks with him when he went there.

Q Did he tell you that?

A No. That's from what I'm reading here.

Q So Mr. Lewandowski wanted some checks when he was in Iowa?

A Based on what I'm reading here, yes.

Q They were in Iowa campaigning for the primary that was going to be held on February 1st; correct?

A I don't know. I had nothing to do with the political side of anything. I just wanted to get checks

prepared. Whenever they wanted them, I wanted to be ready to have those checks for them, whatever date it may have been. It didn't matter what day of the week it was.

Q Mr. Weisselberg, you then write back to Mr. Lewandowski shortly after he asks you about making the disbursements while in Iowa. You say, "You can use Donald's $1 million at this time."

What did you mean by Donald's 1 million?

A He was going to contribute a million dollars of his own money into the Foundation. And that clearly is a number that I could work with because I know the amount. So if you want to make out checks from that number, I could do that. It's a very definite number.

The other moneys, I didn't have access to. So if he wanted some checks to be written, I could do that. But we have to use a million dollars that

ALLEN WEISSELBERG

Mr. Lewandowski to you.

(The above-referred-to document was marked as AW Exhibit 17 for identification, as of this date.)

A Okay.

Q Is this an e-mail you received?

A Yes.

Q Do you recall discussing this e-mail with anybody?

A So many conversations, I don't recall.

Q Do you recall if you cut a check for this $100,000 that's being requested?

A Based on what I'm reading it, it says we withdraw a check, we'll cut a check. I'm assuming we did. I don't know.

MR. SHIFFMAN: Let's mark as the next document, a document Bates Stamped DJTF-VETS206 through 209.

(The above-referred-to document was marked as AW Exhibit 18

A I don't recall.

MR. SHIFFMAN: We'll mark another document, a one-page e-mail. This one is from Mr. McConney to Mr. Lewandowski, dated February 16th, 2016.

(The above-referred-to document was marked as AW Exhibit 19 for identification, as of this date.)

A Okay.

Q This is an e-mail you received; correct?

A I was copied on it.

Q In this e-mail, Mr. McConney is asking Mr. Lewandowski for a list of veterans' charities that he wants funds sent to and how much have you sent to each charity. Do you see that?

A I do see that.

Q And this is after that earlier e-mail that we looked at that had the list of the approved charities; right?

A Okay.

A Yes.

Q Who is he?

A He's a fellow who used to work for us many years ago. And then he worked on the campaign.

Q Did you have any conversations with him about this request?

A Not that I recall.

MR. SHIFFMAN: The next exhibit will be a document Bates Stamped DJTF-VETS196 through 202.

(The above-referred-to document was marked as AW Exhibit 23 for identification, as of this date.)

Q Why don't you just let me know when you're ready.

A Okay.

Q Did you receive any of the e-mails in this e-mail chain? And if so, which ones?

A I'm CC'd on an e-mail.

Q Which page? You could use the numbers at the bottom of the page.

A Three.
Q So that's the one with DJTF-VETS198 on it at the bottom?
A Yes, 198.
Q So that one is CC'd, as well as the three preceding e-mails, chronologically, so going back towards page 199, 200.
A I haven't gotten there yet. Yes. 199, my name's on there. And 200, my name is on there as well. That's it.
Q The e-mail on page 197 doesn't indicate who received it.
Do you know, one way or another, whether you received the e-mails on 197? I'm talking about the one at the bottom of the page where it's from Jeff McConney. But we don't know who it's to. And there's another one from Larry Glick too. That's the same thing.
A This was -- this e-mail you're referring to now, is that the one sent from my iPhone?
Q The ones that are from the

ALLEN WEISSELBERG

Q Does the fact that Ms. Burr and Mr. Lewandowski, who were on the campaign, were part of the people keeping track of the organizations and communicating about the organizations receiving grants, refresh your recollection that the campaign was more than merely a conduit to Mr. Trump concerning how the donations would be made?

A Yeah. I think that Corey -- and she may just be a record keeper, helping Corey out because he was being given responsibility as the administrator to make sure these funds got to where they had to get to in an administrative role where Rhona would have done that if it was an organizational-type situation. And Campbell may have just been helping along. Corey, he had no assistance from us to help him.

Q Mr. Lewandowski had no role in the Foundation; right?

A Correct.

EXHIBIT 7

PEOPLE OF THE STATE OF NEW YORK
OFFICE OF THE ATTORNEY GENERAL
CHARITIES BUREAU
----------X

IN THE MATTER OF THE INVESTIGATION BY ERIC T. SCHNEIDERMAN, ATTORNEY GENERAL OF THE STATE OF NEW YORK OF

DONALD J. TRUMP FOUNDATION, INC.

----------X

120 Broadway
New York, New York
August 10, 2017
9:40 a.m.

CONFIDENTIAL INVESTIGATION OF JEFFREY S. McCONNEY, the Witness, pursuant to Subpoena, taken at the above place, date and time, before MARIA ACOCELLA, a Notary Public within and for the State of New York.

Bernie, who is analysis. Troy Bongavonai, B-O-N-G-A-V-O-N-A-I, I believe. He is an accountant. Julio Almonte, probably accounts receivable clerk. I missed two people. Irene Caprino, who is a rent management person, and Danielle Gabanalli (phonetic), who works with Irene as an accounts receivable clerk. I think that is everybody.

You don't need the administrators' assistants, do you?

Q. No, that is fine.

Are all the people you just mentioned employees of the Trump Corporation?

A. Yes.

Q. And is there an accounts payable department that is separate from some of the other departments that are in the whole, I guess, accounting section that you oversee?

A. In this section, Deborah Tarasoff is an accounts payable person. And Lady Barillas is also part of the accounts payable department. We take care of the New York properties. The golf courses and properties outside of New York have their own accounting

staffs.

Q. Does the Trump Foundation have any accounting staff assigned to it?

A. No employees. No payroll.

Q. In your capacity as the senior vice president and controller of the Trump Organization and employees of the Trump Corporation, do you have any responsibilities that relate to the Trump Foundation?

A. Same responsibilities I have for every other company: Maintain the books and records and provide information to the accountants to prepare tax returns. That is really about it.

Q. Does anybody who reports to you have responsibilities with respect to the Trump Foundation?

A. Can you define responsibility?

Q. Did they perform any work for the Trump Foundation?

A. Yes. Deborah Tarasoff could cut a check or issue a check requested. If she is out, Lady Barillas can do it. If there is a deposit, Irene Caprino would make a

deposit, or Danielle could make a deposit current. These are the current day employees.

Over time, it has changed. Bank reconciliations were probably done by Troy Bongavonai. When the bank statements -- we try to separate duties so there is no internal control or internal conflicts.

Again, it is not a lot of activity here. In the old days, it is one deposit every couple of months, one or two checks. It is not like a full-time job. And since there is no employees, we try to keep the expenses down to a minimum.

Q. In the last ten years have there been any other employees of the Trump Corporation other than Deborah Tarasoff and Lady -- forgetting her last name --

A. Lady Barillas.

Q. -- who had responsibilities for -- in the accounts payable that related to the Trump Foundation?

A. Probably not. Deborah has been there for a number of years. I think she has

been there over ten years, so she would probably handle the bulk of those transactions.

Q. And is it fair to say you have had the responsibilities that we just discussed relating to the Trump Foundation during the course of the last 15 years?

A. Yes.

Q. Do you play any role in determining who the Trump Foundation will make grants to?

A. No, no.

Q. Do you want to clarify that?

A. Trying to think. No, I don't.

Q. Are grants ever discussed with you before they are made?

A. Just the fact that a grant has been approved, and make sure the check is issued to the correct firm or charity.

We search to make sure it is a 501(c)3 organization. Other than that, the decision to the amount of the grant and the charity to give it to has already been made.

Q. Who makes the decision concerning

which charities will receive a grant?

A. Mr. Trump.

Q. Does Mr. Trump make all the decisions concerning where the foundation's grants go?

A. Mr. Trump's approval is on the documents I have seen in order to issue a check. Mr. Trump is the sole signatory on the bank account. I don't know if he is the sole determining factor, but he has to make the ultimate decision.

Q. Have you ever received any documents from anybody other than Mr. Trump requesting that a grant be made from the Trump Foundation?

A. Can you ask that question again.

Q. Sure. Have you ever received any documentation from anybody, signed by or from anybody other than Mr. Trump, requesting that a grant be made from the Trump Foundation?

A. I may have gotten a document from somebody; but without Mr. Trump's approval, we would not have made the grant.

Q. So is it fair to say all grants

from the Trump Foundation are approved by Mr. Trump?

A. That is a fair statement.

Q. What documentation does your department receive from the Trump Foundation before a grant is -- a check for a grant is issued?

A. Not a particularly formal process. A charity may send a request to Mr. Trump for a donation Susan B. Komen Cancer Foundation sends a letter, sends an e-mail to Rhona Graff, who is Mr. Trump's assistant, requesting can he make a donation. Rhona would speak to Mr. Trump about and get Mr. Trump's approval on the dollar amount.

Or could be an invitation to a gala or event of some sort, fundraising. Mr. Trump would make a notation how much he wants to pay. He would approve it, receive that document, then draw the check, send it back to Rhona, and Mr. Trump would sign the check, and the check would be disbursed.

Q. Are there standard forms that are used to obtain Mr. Trump's approval on a

grant request?

A. No, no standardized forms.

Q. Do you need to receive something where he signs a document before a check is issued on behalf of the Trump Foundation?

A. I am sure there has been a case where Mr. Trump said to Rhona, let me have a check to ABC charity, without an actual document. We look it up.

In the old days, we would look it up in the charities book. After some training from Morgan Lewis, we now go on the IRS -- well, used to go on the IRS website, until we stopped issuing grants to make sure it is a legitimate charity. Issue the check, hopefully to get a copy of the signed check, so we have some backup for our files it was okay to issue the check.

There probably were a few occasions where we didn't have an actual document; it was just a request, a verbal request.

Q. But is it typically that you would have some written document, whether it

be a formal request for a check or e-mail or something else? Is it usually a written document that you would get requesting a check be cut?

A. Yes. Now sometimes over 30 years we have had various people file these documents and file under Donald J. Trump's bills as opposed to Donald J. Trump Foundation bills or misfile it someplace else.

So if you are asking if I can produce every single invoice for every single check we have cut, it is going to be highly unlikely.

MR. SITARCHUK: He didn't ask that. Don't give him any ideas.

Q. Who maintains the files with the written requests for checks for the Trump Foundation?

A. Deborah Tarasoff would get the invoice back and file it away or give it to one of the file clerks to file.

Q. Would those files be kept separately for the Trump Foundation or are

they kept with the Trump Corporation's general books and records?

A. There are a number of entities that we pay bills for, so there would be a separate hang file, if you want to call it that.

Again, the volume of transactions is not that large. So it would be a separate hang file for those paid bills, which would be in drawers which maintains paid bills for a number of other companies.

Q. Just to make sure I am understanding, there is a separate file within a larger set of files, and that separate file would relate to the Trump Foundation and its check requests?

A. Yes.

Q. And that was maintained by Deborah Tarasoff?

A. Yes.

Q. Have you ever seen any minutes of meetings of the board of directors of the Trump Foundation?

A. I don't usually look at minutes.

I don't remember.

Q. Have you ever seen resolutions from the Trump Foundation board?

A. I may have. When we first set up the foundation back in 1987, I may have seen some documents to set up the foundation, which we have to send to the bank for separate bank account.

But other than that, I really don't remember. I am not lawyer. I don't need those documents.

Q. In your duties as the controller were you ever given a resolution or set of minutes from the Trump Foundation that related to any of the work that you were doing, such as having your office cut a check to a recipient organization?

A. Not that I remember.

Q. Are you familiar with what the Trump Foundation's charitable purposes are?

A. I can't quote it. Basically to provide money to 501(c)3 organizations.

Q. What is your understanding that you just related to us based upon -- how did

you gain that understanding of what the Trump Foundation's charitable purposes are?

A. I probably looked at that original document when we first started in 1987 and just maintained it.

Basically that is what we drew checks to, and that is why we looked at charities book, and now look online, to make sure it is a 501(c)3 organization.

Q. Do you recall ever reviewing the Trump Foundation's certificate of incorporation?

A. May have, back in 1987.

Q. But you haven't looked at it recently?

A. No.

Q. How about its bylaws? Have you ever reviewed those?

A. Again, back in 1987, but nothing really currently.

Q. Where does the Trump Foundation keep its money before it is disbursed?

A. In a bank account.

Q. Do you know if it is invested in

any way?

A. There is a money market. We have an operating account and a money market account.

Q. And that is for the Trump Foundation, there is a separate operating account for the Trump Foundation and separate money market account for the Trump Foundation?

A. Correct, yes. Both in the foundation's name.

Q. Do you know if the Trump Foundation has an investment policy?

A. We don't invest in anything -- the bank account is probably more of a checking account with an interest rate associated or tagged to it, as opposed to a traditional money market account, where you go and buy shares for a dollar. It is more of a bank account with an interest rate on it.

I guess money market account is a mischaracterization. That is all we would put the funds into to earn some interest on.

Q. Slightly different answer than my question, although it relates to the previous question.

The question here though is: Do you know if there is an investment policy for the Trump Foundation?

A. No.

Q. No, you don't know, or no, there is not one?

A. I am sorry. No, I don't know of an investment policy. This is the policy we have been following.

Q. Okay. Thank you.

I think you mentioned earlier that you are the -- one of your responsibilities that you have with respect to the Trump Foundation is that you interact with the Trump Foundation's accountants; is that correct?

A. Correct.

Q. And what do you do with respect to the accountants for the Trump Foundation? What are your duties?

A. We provide them the books and

Foundation records?

A. He has been our contact for the last couple of years.

MR. SHIFFMAN: Now let's mark as the first exhibit a set of general ledger and bank reconciliations that have been produced to us. And they bear the Bates number DJTF-ACCT 001 through 541.

(Whereupon, a multipage document was received and marked as JM Exhibit 1 for identification, as of this date.)

Q. Mr. McConney, I have placed before you what we marked as JM1. And do you recognize the document that is contained in that exhibit?

A. Without looking through all of it, the detailed general ledger that our general ledger package can print out.

Q. I think also included in there as well are the bank reconciliations behind the general ledgers for particular period. I think there may have been two different periods printed here, for 2009 through 2014,

and then also for 2015 and 2016.

Do you recognize those as well?

A. Those are the bank reconciliations that would be issued from the same general ledger package.

Q. And this is information that -- I am not going to ask you specific questions about those. This is something that you can print out from your internal data, you know, software?

A. Yes.

Q. And who maintains these records at the Trump Foundation or for the Trump Foundation?

A. We maintain -- Deborah Tarasoff would enter the checks that would be posted on the cash disbursements. One of a number of people would enter the deposits, which would be called cash receipts. There may be journal entries that are entered throughout the course of time, which could be myself, Troy, whoever the junior accountant was.

So I guess it is just the accounting department, I guess, maintains

them, if that is the answer.

Q. And the people who are in the accounting department have a responsibility to enter in whatever type of record you just mentioned into the system so that the ledgers and bank reconciliations can be maintained?

A. Correct.

Q. And is it part of their duties to do that promptly upon issuing a check or receiving a deposit?

A. As soon as they issue the check, it is in the general ledger -- well, it is a batch system; so as long as they enter the check and process the batch, it will show up immediately.

Whenever the batch is processed, it is posted to the general ledger. The same for the cash receipts and cash disbursements. In theory, a check is cut, you process the batch to the general ledger.

Q. And so then are these records then used by the Trump Foundation for, you know, its own accounting records of how its money was spent and how -- you know, where it

Jeffrey S. McConney

received money from?

A. Yes.

Q. And this is also the types of records that you would send to the accountants at the end of each year?

A. Correct.

Q. Other than those types of records that are included in Exhibit 1, would you send anything else to the accountants routinely?

MR. SITARCHUK: Exhibit A.

MR. SHIFFMAN: It is JM1.

MR. SITARCHUK: Sorry.

MR. SHIFFMAN: It is okay.

A. Routinely, no.

If they had a question, whatever they asked for, we would send them.

Q. I don't want to ask you for everything you have ever sent them.

As a matter of general practice, at the end of year, when they were preparing the tax returns for the organization, the material that you would send them would be the material that is included in the Exhibit

1?

A. Correct. The detailed general ledger.

Well, we wold also send them a trial balance, which is just a summary of the detailed general ledger by account with a total and the total bank statements.

I don't remember seeing bank statements. I see bank reconciliation, but also some bank statements.

Q. But the bank statements would just be the documents received. The information on the bank reconciliations would contain everything on the bank statements that was relevant for an accountant?

A. For that month, yes.

Q. What type of computer program is used to maintain the ledger?

A. Called Multi Data Services or Multi Data System. They are a computer company on Long Island.

Q. And are the bank reconciliations and general ledgers ever provided to anybody else other than the accountants?

A. Not to my knowledge. If somebody asked for them, somebody wanted to look at them at them. I can't think of anybody offhand that would need this information or ask for it.

Q. Do you ever get requests from the board of directors of the Trump Foundation to produce documents to it?

A. Not to my knowledge, no.

Q. Did you ever produce reports concerning the activities or operations of the Trump Foundation and give those to anybody?

A. No.

Q. And other than providing the records that are contained in Exhibit 1 to the accountants, do you play any role in the preparation of the Trump Foundation's IRS tax filings called what is all the 990PF?

A. If they will ask for information, we will provide it.

I don't prepare the tax return.

Q. And do you review the 990PF or what is called the Char 500s, which are the

A. Yes.

MR. SITARCHUK: Let's take a quick break.

MR. SHIFFMAN: Sure. Off the record.

(Whereupon, a short recess was taken.)

Q. Does the Trump Foundation have an office?

A. No.

Q. And I think you said before, it doesn't have any employees; is that correct?

A. Correct.

Q. Do you know if has its own phone number?

A. I don't know. I don't think so.

Q. And how about a website? Does it have a website, to your knowledge?

A. I don't think so, but I am not going to swear to that.

Q. I just want your best.

A. My best guess is no.

Q. Are you aware of the foundation's board of directors ever meeting to discuss

A. He is only signatory on the foundation checks.

Prior to his presidency he was signatory on all bank accounts, but the day-to-day checks would be signed by Mr. Weisselberg or one of the Trump children, normally.

Q. And with respect to the foundation checks, did Mr. Trump sign all of those checks by hand?

A. Yes.

Q. So there is no stamp with his signature?

A. No stamp. No automated machine.

Q. When Mr. Trump would sign a check on behalf of the foundation, did he require anybody else to approve the expenditure before he would sign his name?

A. Not to my knowledge.

Q. I think you testified earlier, your department's responsibility to issue the checks when the Trump Foundation was going to be the payor, right?

A. Correct.

Q. Was there any procedures that your department had in place before cutting a check on behalf of the foundation?

A. We needed approved, an invoice and approved document, approval being Mr. Trump.

Prior to the training by Morgan Lewis on how to look at the IRS website and make sure we issued the checks to correct charities, we looked at the book of charities, the book of cumulative organizations. We looked at a charities book, I don't remember the name, to see if it was listed 501(c)3 charity, just to make sure that the foundation made a contribution to a 501(c)3 charity.

And that would be about it. The check would be cut, and we send it to Mr. Trump for signature.

Q. When you say you looked at the book, are you referring to the publication that the IRS issued with the new list of all tax exempt organizations?

A. Yeah. Book of cumulative

Q. Do you recall where you would then look?

A. It was in the IRS website. We had it set up as a favorite, so you just clicked on the favorite, and would bring you to a one-step something, and you could search for the charity by name or EIN.

Q. Did you change any other practices with respect to the Trump Foundation after receiving that training?

A. I don't remember. That was the main change, to make sure the charity was currently eligible.

Q. Did you change any practices with respect to the necessary approvals before a check was cut?

A. Not to my knowledge.

Q. Did you establish any other safeguards to implement after having a training to ensure checks were issued properly on behalf of the foundation?

A. I am not too sure I understand your question.

Q. Other than changing where you

looked for information on whether a charity was eligible, did you impose any other controls to ensure that the foundation was issuing its checks in a proper manner?

A. We may have spent more time looking at documents. Other than that, I don't really remember anything specific.

Q. Are there any written procedures in place concerning how payments are made on behalf of the foundation while the foundation was in operation?

A. Not to my knowledge.

Q. Do you ever receive an oral request that a grant be issued on behalf of the Trump Foundation?

A. It is possible it may have happened.

Q. Were there occasions where you received a request for a check and didn't know if it should be made on behalf of the foundation or another entity?

A. My purpose was to make sure it was a valid charity.

To me, the foundation is set up

to give money to charity. If a request was made, we would look to see if it was a valid 501(c)3 organization. And that was the extent of what we would like to look at to make sure it was a valid charity.

Q. When a check was cut from the foundation, were you always told to cut the check from the foundation?

A. I can't say always.

Q. Do you recall any circumstances where you were not told to make the payment from the foundation's account, but it was ultimately determined that you did make the payment from the foundation's accounts?

A. I can think of one instance where a check was requested, and my decision was to cut it out of the foundation, based on the document that I saw.

But I can't remember somebody saying, cut this check. Normally, if it was a charitable organization, we would issue the check out of the foundation.

Q. What instance were you referring to, where you said that you made the decision

Q. I think you testified earlier that the approvals for checks being cut on behalf of the Trump Foundation were all made by Mr. Trump?

A. Correct.

Q. And then Mr. Trump -- after the check was cut, it would be presented to Mr. Trump for signature; is that correct?

A. Yes.

Q. With respect to this $32,000 check to the North American Land Trust, did you cut the check and then send it to Mr. Trump for signature?

A. Yes.

Q. And then who would send out the check after Mr. Trump signed it?

A. He had a number of assistants. I don't know who would have send=t it out.

Q. Was there regular procedures followed concerning the sending of checks to organizations once the checks were signed?

A. I wasn't part of that. I don't know.

Q. Your department did not mail the

A. It had to have Mr. Trump's approval on it.

Q. And so it would be Mr. Trump signing a document or initialing?

A. Initially the e-mail, the paper document, e-mail, the event document, a letter from a charity, whatever the request was on, or however it was transmitted to us.

Q. And would the requests also have identified the entity that should be making the payment?

A. Sometimes. I wouldn't say all the time.

Q. Were there occasions that you recall when there was a request for a check to be cut, but it did not identify which entity should make the payment?

A. Yes.

Q. And so what did you do in those circumstances?

A. We looked to determine if it was a 501(c)3 charity. And based on that, if it was a legitimate charity, based on the documents we looked at, we would issue it

from the charity.

Q. Did you do anything to confirm with Mr. Trump or anybody from the Trump Foundation that the check should be cut from the Trump Foundation's accounts?

A. Not that I recall.

Q. So in a situation where you received a request, but it didn't identify the payor, which entity should be the payor, was your sole criteria to determine whether or not the recipient organization was a 501(c)3 charity, at least when you're acting with respect to the foundation account?

A. Yes.

Q. And so if you did make the determination that it was a 501(c)3, and that the foundation account should be used, you then cut the check and send that to Mr. Trump for signature, right?

A. Yes.

Q. So Mr. Trump would see who the check was being sent to, right?

A. Yes.

Q. And he would see which account

was being used, correct?

A. As long as he studied the check.

I can't tell you what his process was when he saw the check. I can't tell you what his process was when he signed checks, or what his thought process was.

Q. The account name is on each check, right?

A. On every check we issue.

Q. So obviously the recipient is also on the check?

A. It is on every check we issue.

Q. Do you recall any circumstances, sitting here right now, where there was a request to cut a check without an indication of which entity should make a payment, and you determined that it should be made from the foundation's accounts?

A. Ask that again.

MR. SHIFFMAN: Can you read that back.

(Previous question was read back.)

A. So the specific case where I made

the determination without an entity being on the invoice, no.

Q. Do you recall any situation where somebody in your department made that determination?

A. It could have been made -- again, when invoices are given to Deborah, it looks like a charitable organization, she is instructed to look in the book, or now on the IRS website. If it is a charitable organization, to issue the check out of the foundation.

So it is possible she may have gotten a document directly from Mr. Trump's office, looked it up, saw it was a charity, and then she issued the check from the foundation.

THE WITNESS: Can I ask a question?

MR. SITARCHUK: Yes.

Q. Yeah, sure.

(Whereupon, a short recess was taken.)

Q. On occasion you would determine

to make a payment from the foundation if there was no payor identified in the request for a check. And you do so based on the fact that the recipient was a 501(c)3, correct?

A. That is the basic idea, yes.

Q. Was that an established procedure within the Trump Corporation, Trump Organization?

A. It is a general procedure that Debbie and I would follow over time.

Q. And did anybody from the Trump Foundation give you the direction to follow that procedure?

A. Not that I remember.

Q. So it is a procedure that you and Ms. Tarasoff came up with?

A. I don't know if we came up with it. Again, we have been doing this for a long time. Somebody may have come up with the idea. It may have been a thought we had. But that is the practice we have been following for a number of years.

Q. Do you recall discussing that practice at any time with Mr. Trump or

anybody else from the board of directors of the Trump Foundation?

A. No.

Q. Do you know if they were aware of that practice?

A. No, I don't know if they were aware.

Q. And I believe you mentioned Debbie before. Is that a reference to Ms. Tarasoff?

A. Sorry, yes, Ms. Tarasoff.

Q. I just wanted to clarify.

Was there something you wanted to clarify beyond what we just asked about?

A. The question I asked to be reread to me asked if I saw a document -- I think the question was if I saw a document that didn't have a name on it specifically that I remember, and was cut out of the foundation.

There is a lot of volume of check deposits or whatever go through all of our companies, foundation just being a small piece of it.

I learn about things after the

the checks.

Q. But there is no dollar threshold above which you need to sign off on the check as opposed to Ms. Tarasoff or somebody else?

A. No. I don't have that authority.

Q. Do you have any understanding as to who sent out the check to And Justice For All?

A. I don't know.

Q. Now the check -- so you guys -- Ms. Tarasoff looks up the address and looks up the organization in the IRS publication of all charities, correct?

A. She looks up the entity.

Q. Entity name?

A. She doesn't really look for an address. If she sees an address that doesn't seem consistent with what is on the document she has, she will ask a question. But she doesn't specifically look for the address, just the entity.

Q. Just the entity.

And then when you cut the check, is there any information kept in the books

501(c)3, did you ever go back to Mr. Trump and say, Mr. Trump, you know, this looks like it is a donation to a charitable organization. Should we cut the check from the foundation account? Did you do that?

A. I don't remember that. I just remember following the rules we set up.

Q. And those were the rules that you and Ms. Tarasoff came up with?

A. Somebody came up with. We followed, or we came up with and followed.

Q. And there was no procedure for anybody other than Mr. Trump approving a check on behalf of the foundation, right? It was just Mr. Trump?

A. Without Mr. Trump's approval, I don't believe we ever issued checks.

Q. And there was nobody else that you ever received an approval from on behalf of the foundation; is that right?

A. Off the top of my head, I don't remember anybody else giving a final approval.

MR. SITARCHUK: When do you guys

A. It was an unintentional mistake. It was a mistake.

Q. It was a mistake.

And the reference to the Wichita, Kansas entity was one that the accounting firm mistakenly made?

A. Yes.

Q. And do you know why they listed an entity for Justice For All without the word And in front?

A. No.

Q. Have you ever spoken to them about that?

A. We may have had a conversation. I don't know why the mistake happened.

Q. But in the accounting records which we have marked as Exhibit 1, or JM1 -- and this is on, I think Bates number DJTF-ACCT 109 --

MR. SITARCHUK: Hold on. Let us get to it.

Q. Entry 51. Item 51 on that page, which is for the -- of the general ledger relating to, I guess, August of 2013, it

says, although the transaction date is September, there is a reference to And Justice For All?

A. Correct. The August is the above number.

Q. Above number.

A. Below that is the September transaction.

Q. That makes sense. The bottom of the line is a total line, right, for the transactions above?

A. Correct.

Q. So item 51 And Justice For All was entered into the ledger on or about September 9, 2013, correct?

A. Correct.

Q. And would the entry in this general ledger here for the disbursement to And Justice For All be the only record that you provided to the accountants that would show this grant?

A. It is the first set of document requests. So this is their initial request. If they would have asked for

something else, I don't remember. This is the starting point.

Q. So in your typical practice, this is what would you send them, and this is what they would use. But on occasion, they might ask for follow-up information?

A. Yes.

Q. But in this instance, you don't have a specific recollection of them asking for follow-up information?

A. Correct.

Q. You can put that aside.

Mr. McConney, are you familiar with the event that Mr. Trump held in Iowa in January 28, 2016, to raise funds for veterans organizations?

A. Yes.

Q. When did you learn about that event?

A. That morning or that afternoon. The day of the event.

Q. And who told you about the event?

A. Mr. Weisselberg.

Q. And what did he tell you?

A. He told me we were going with Mr. Trump to the event in Iowa, and we had to prepare for it.

Q. Did he tell you what the purpose of the event was?

A. Yes. It was a fundraiser for veterans.

Q. And had you heard there was going to be fundraiser for veterans before January 28th?

A. Prior to that, I don't remember anything.

Q. Did Mr. Weisselberg tell you anything about who was organizing the fundraiser?

A. Not that I remember.

Q. So did you and Mr. Weisselberg travel to Iowa on that date?

A. Yes.

Q. And who paid for your travel to Iowa?

A. I don't know. It wasn't the foundation.

Q. And did you have any specific

duties associated with the fundraiser for which you were traveling to Iowa?

A. At that time, we thought there was a possibility of handing out checks to veterans. I had a checkbook and a pen, piece of paper to write down the contributions, if that was Mr. Trump's desire.

Q. And so you brought a checkbook with you to Iowa?

A. Yes.

Q. And was that -- whose checkbook was that?

A. The foundation.

Q. Did the Trump Foundation ever hold a fundraiser before the Iowa event?

A. Not to my knowledge.

Q. Do you know when the planning for the fundraiser began?

A. No.

Q. Do you know who would have knowledge concerning the planning of the fundraiser?

A. No.

Q. Did Mr. Weisselberg tell you

about anybody else who was involved in the fundraiser?

A. Not that I remember.

Q. Other than you and Mr. Weisselberg, who else from the Trump Organization traveled to Iowa on the 28th?

A. Mr. Trump, Keith Schiller, his bodyguard, Jared Kushner, his wife, Ivanka Trump, Donald Trump, Jr., his wife Vanessa, Eric Trump, Corey Lewandowski and a number of secret services staff. There may have been some others, but I don't remember specifically other people.

Q. Do you know who came up with the idea for the fundraiser?

A. No.

MS. FARBER: I just want to ask you about the list you just gave.

So who went out with you?

THE WITNESS: It was myself -- I am sorry, I left off Allen Weisselberg. Keith Schiller, Mr. Trump's bodyguard, Mr. Trump, Jared Kushner, Ivanka Trump, Don Trump, Jr., his wife, Vanessa Trump,

MR. SHIFFMAN:

Q. Do you know if any of the people you just mentioned went out to the fundraiser on behalf of the Trump Foundation? Do you have an understanding as to what capacity they went?

A. I thought we all went out on behalf of the foundation.

Q. And what was that understanding based upon?

A. Mr. Trump was raising money for the veterans, so we would go on behalf of the foundation. Really didn't give it much thought.

Q. Were you told that all the money raised would go first to the foundation and then out to the veterans?

A. This was done -- the part that I was involved in was done so quickly, I believe that was the initial thought.

Q. Did somebody tell you that was how it was going to be structured?

A. No.

Q. Do you know if there was ever any

consideration given to money being donated directly to veterans' groups as opposed to passing through the foundation?

A. There are a number of individual donors that wanted to draw the checks directly to the veterans' group.

Q. Did that happen?

A. Yes.

Q. And then there were a number of donors that donated through the foundation as well?

A. Right.

Q. Do you know if the foundation's board ever met in connection with the organization of the fundraiser?

A. No, I don't know.

Q. Do you know who paid for the cost of the fundraiser?

A. No.

Q. Did your department issue any checks in connection with the fundraiser setup or the running of the event?

A. Not to my knowledge.

Q. Was there a website set up for

the fundraiser?

A. Yes.

Q. And who set that up, do you know?

A. I think the name is Giles, G-I-L-E-S, Pascale, P-A-S-C-A-L-E, was the website designer.

Q. Is that an individual's name?

A. I believe it is a company. Don't know Giles name. It is Brad Pascale. I believe he is one of the owners.

Q. Is that a company that had done work for the Trump Foundation in the past?

A. Not for the Trump Foundation.

Q. Had that company done work for the Trump Organization in the past?

A. I believe it did work for Eric's foundation.

Q. That is the Eric Trump Foundation?

A. The Eric Trump Foundation.

Q. And do you know if the Giles Pascale company charged for services in connection with setting up the website?

A. They did not.

A. I believe it was about 5.6 million dollars.

MR. SHIFFMAN: Let's just mark this next exhibit a document Bates stamped DJTF-VETS 001. And it is entitled Veterans Fundraiser, January 28, 2016.

(Whereupon, a one-page document was received and marked as JM Exhibit 4 for identification, as of this date.)

Q. Mr. McConney, do you recognize this document?

A. Yes, sir.

Q. And what is it?

A. It is a summary of the funds received and checks disbursed. I am sorry, it is the funds received.

Q. I will direct you to the top of the chart. It says donor.

A. Right.

Q. Does that refresh your recollection that this is a summary of the donations made?

A. Yes.

Q. And so the first -- well, actually, just ask, what does this tell you about who donated directly to the veterans organizations?

A. The first line 1, is 1,775,000 were checks drawn by donors directly to veterans' organizations.

Q. The next section that begins with JJ Cafaro, what does that section list?

A. Those for individuals drew checks directly to Mr. Trump's foundation.

Q. And there is a site says website -- I am sorry, a line entry that says website contributions.

What does that refer to?

A. Those were the net contributions raised by the website transferred to the foundation, net of bank charges that were charged by the credit card processor.

Q. So those website contributions were made by individuals, and they went to the Trump Foundation?

A. I don't know if it was made all by individuals, but the contributions were

received by the website and transferred to the foundation.

Q. Did you or did your department receive a list of the individual donors?

A. Yes.

Q. Do you recall approximately how many people donated?

A. I believe the first batch was over 15,000. I don't remember after that. That was the first transfer that was made.

Q. And so the total contributions to the foundation were just over 2.8 million dollars?

A. Yes.

Q. And then Mr. Trump also donated about one million, or donated one million?

A. He donated one check to one charity directly from his personal account.

Q. And that one did not go through the foundation, correct?

A. Correct.

Q. So as you mentioned earlier, the total amount raised were approximately 5.6 million dollars?

A. Net of the website bank charges -- the credit card processor's bank charges, yes.

Q. So that consists of the three items above the total raised 1.775 that went directly to the veterans' organizations, 2.8 that went to the contributions -- to the foundation, and 1 million that Mr. Trump donated directly to the veterans' organizations?

A. Correct.

MR. SHIFFMAN: So mark as the next exhibit document Bates stamped DJTF-VETS 032.

(Whereupon, a one-page document was received and marked as JM Exhibit 5 for identification, as of this date.)

Q. Have you seen this document before?

A. Yes.

Q. And what is it?

A. It is the listing of the disbursements to charitable veterans charities from Mr. Trump's foundation.

Q. And each of these donations was made by check, correct?

A. Correct.

Q. And the check number is listed on this sheet, right?

A. Yes.

Q. Who requested that each of these checks be cut to these particular organizations? Tell us the process by which these checks were cut.

A. We received an approved list from Mr. Trump of the first round off veterans charities. When the donors wanted to draw checks directly to the veterans, we provided those lists to those donors.

And somebody instructed -- off the top of my head I don't remember who -- instructed to draw checks to the other foundations or two foundations, yeah, to veterans' charities, sorry.

Q. Which two charities are you talking about that somebody directed you, but you don't remember whom?

A. I don't understand the question.

A. No.

Q. When Mr. Trump approved that first list of 22 charities, did he do so in a memo or e-mail, or was it just a list that Mr. Lewandowski sent saying, this is the charities that should receive donations?

A. It was a list attached to an e-mail from Corey saying, Mr. Trump has approved these charities.

Q. Did Mr. Trump, either directly or through Mr. Lewandowski, give instructions of how the donations should be allocated between the charities that he approved?

A. Ask that one more time, please.

(Previous question was read back.)

A. Not that I remember.

MR. SHIFFMAN: These are obviously documents that we would like to see, the ones related to these transactions. I don't know if they were called for or not before, but are ones we would like.

MS. DILLON: They weren't called

Q. Did you learn that at any time?

A. Later on, when this investigation started.

Other than that, I really didn't know.

Q. Prior to the investigation, you didn't know who was involved?

A. No.

Q. At some point were you instructed that the Trump Foundation would have to cut a check or send money to Mr. Greenberg or his foundation?

A. Yes.

Q. And who did you receive that instruction from or that information from?

A. I received an approved document from Mr. Trump to send the wire. I don't remember who actually handed me the document.

Q. What document did you receive, do you recall?

A. I believe it was wire instruction and dollar amount had to be wired out.

Q. And was Mr. Trump's approval on that document?

A. I believe so, yes.

Q. Did that document tell you which account to use to make the payment?

A. I don't remember.

MR. SITARCHUK: I am pretty sure you guys have that one.

MR. SHIFFMAN: Mark as the next exhibit a two-page e-mail Bates stamped MGF 001 through 2.

(Whereupon, a double-sided document was received and marked as JM Exhibit 8 for identification, as of this date.)

Q. Mr. McConney, do you recognize this document?

A. Looks familiar.

Q. And putting aside the very top of it, the very top of it is an e-mail, looks like Howard Melsberg (phonetic) printed out e-mail that Mr. Fried forwarded to Mr. Greenberg and Mr. Melsberg, which I assume you haven't seen. So my questions to you relate to the things below that.

A. Okay.

Foundation?

A. In the normal course of business, I may have had my hand on it, but I don't remember.

MR. SHIFFMAN: Let's mark the next document. It is a one-page document Bates stamped TJDF-FH 173. It is a memo with handwriting on it and a stamp.

(Whereupon, a one-page document was received and marked as JM Exhibit 13 for identification, as of this date.)

Q. Do you recognize this document?

A. No.

Q. Do you recognize the form of the document? Does this look to be a copy of a memo that -- on the type of pad that Mr. Trump would use to send memos to people in the Trump Organization?

A. Yes.

Q. That is his name at the top of the memo, right?

A. Yes.

Q. And is the handwriting under

Mr. Trump's name, Mr. Trump's handwriting?

A. Yes.

Q. And then there is a stamp below that that says accounts payable.

Is that a stamp that was used by the accounts payable department in the Trump Organization?

A. Yes.

Q. The first line of the handwriting say Allen W.

Do you know who that is a reference to?

A. Allen Weisselberg.

Q. Do you understand this to mean Mr. Trump is writing to Mr. Weisselberg, telling him to make $100,000 payment to Fisher House from the Donald J. Trump Foundation to settle the flag issue in Palm Beach?

A. It is an e-mail to draw a check out of the foundation. I don't know whether it is to settled. Yeah, that sounds about right.

Q. So right under Allen W it say DJT

Foundation?

A. Yes.

Q. You understand that to be an instruction to make the payment from the foundation?

MR. SITARCHUK: I don't think that is a fair question.

The document says what it says.

He has said he has never seen it before.

I think you are trying to put words in his mouth. I do not think that is fair.

MR. SHIFFMAN: I don't think --

MR. SITARCHUK: How is his interpretation of the document relevant?

MR. SHIFFMAN: Because he received documents from Mr. Trump and instructions to make payments routinely. I think he testified that is how the payments were paid from the foundation. This is, to his department, part of the process that he described earlier as how things worked.

MR. SITARCHUK: He testified he has never seen this before.

But go ahead.

MR. SHIFFMAN: I don't think he said he never saw it before. I think he said he didn't recall.

A. I don't remember seeing this until now.

Q. But when you would make a check from the foundation's accounts, it would be based upon an instruction that was given from Mr. Trump; that is your testimony, right?

A. Correct.

Q. And this is one such instruction, correct?

A. Correct.

Q. And this is a payment that was made from the accounts payable department, correct?

A. Correct.

Q. And accounts payable stamp there indicates that your department, which you oversee was, in fact, given this document, right?

A. Correct.

Q. So it was part of your overall responsibilities to get memos of this type or have your staff get memos of this type, right?

A. Deborah would need this memo to cut the check. Number of individuals being give the memo to Deborah. I didn't have to see them all.

Q. Based upon that, you have an understanding of the information contained in this document, whether or not you saw it originally, right?

A. Yes.

Q. So do you understand that the DJT Foundation is a reference to the Donald J. Trump Foundation?

A. I would say yes.

Q. It is your understanding that this is an instruction to make the payment of $100,000 to Fisher House from the Donald J. Trump Foundation, right?

A. Yes.

Q. There is also parenthesis, it

says, settlement of flag issue in Palm Beach, right? Is it your understanding that was the purpose of this payment being made?

A. I don't remember seeing the document when it first came out. I don't remember the settlement at that time.

Can I draw a conclusion? Maybe. But it wouldn't have meant anything to me at that time.

If Mr. Trump wanted us to draw a contribution to a charity, his foundation was set up to draw contributions to charities. I probably didn't know at that time that we probably shouldn't be using foundation funds for this type of thing.

Now that I have had the training I know, don't go near this.

But in those days it was a charity, we made a contribution. We made a mistake.

Q. This document, so the direction came from Mr. Trump to make a donation from the charity, correct?

A. Yes.

Jeffrey S. McConney

(Whereupon, a one-page document was received and marked as JM Exhibit 14 for identification, as of this date.)

Q. Have you ever seen this check before?

A. I am sure I have at some point.

Q. Do you recall if you saw it before it was sent out?

A. I don't remember.

Q. Do you know if there would be any further approval beyond a memo in the form of Exhibit 13 that would be necessary before a check in the amount of $100,000 would be sent out on behalf of the foundation?

A. Not to my knowledge.

MR. SHIFFMAN: Let's mark the next exhibit, a one-page e-mail dated January 22, 2007, from Ed Raymundo to Allen Weisselberg dated DJTF -- I am sorry, Bates stamped DJTF-FH 019.

(Whereupon, a one-page document was received and marked as JM Exhibit 15 for identification, as of this date.)

Q. Now, have you ever seen this

EXHIBIT 8

From: Sitarchuk, Eric W.
To: James Sheehan
Cc: Dillon, Sheri A.
Subject: Foundation Board Minutes
Date: Wednesday, December 7, 2016 9:55:54 AM
Attachments: 1988-89 Minutes of Annual Directors Mtg.pdf

Jim, these are the only Foundation board minutes that have been found. We do not believe there are any others. Eric

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MINUTES OF ANNUAL MEETING
OF THE
DIRECTORS
OF
THE DONALD J. TRUMP FOUNDATION, INC.

The Annual Meeting of Directors of The Donald J. Trump Foundation, Inc. was held at the offices of the corporation, 725 Fifth Avenue, New York, New York 10022 on the 1st day of December, 1988 at 10 o'clock in the forenoon.

The following were present:

DONALD J. TRUMP, being a Director of the corporation, and constituting a quorum of directors in accordance with Section 5 of the By-Laws of the corporation.

Mr. Donald J. Trump acted as Chairman of the Meeting and conducted the meeting.

The Chairman advised that the purpose of the meeting would be the election of officers to serve for one year or until their successors are elected and qualified and such other business that may properly come before the meeting.

Upon motion duly made and unanimously carried, it was

RESOLVED, that the following persons be elected officers of the corporation, to the offices set forth along-side their respective names:

DONALD J. TRUMP	-	President
ROBERT S. TRUMP	-	Vice President and Treasurer
HARVEY I. FREEMAN	-	Secretary

There being no further business to come before the meeting, the meeting was adjourned.

Donald J. Trump
Director

MINUTES OF ANNUAL MEETING OF THE DIRECTORS OF THE DONALD J. TRUMP FOUNDATION, INC.

The Annual Meeting of Directors of The Donald J. Trump Foundation, Inc. was held at the offices of the corporation, 725 Fifth Avenue, New York, New York 10022 on the 5th day of December, 1989 at 10 o'clock in the forenoon.

The following were present:

DONALD J. TRUMP, being a Director of the corporation, and constituting a quorum of directors in accordance with Section 5 of the By-Laws of the corporation.

Mr. Donald J. Trump acted as Chairman of the Meeting and conducted the meeting.

The Chairman advised that the purpose of the meeting would be the election of officers to serve for one year or until their successors are elected and qualified and such other business that may properly come before the meeting.

Upon motion duly made and unanimously carried, it was

RESOLVED, that the following persons, who were elected as officers of the corporation at the annual meeting of directors of the corporation held December 1, 1988 to serve for calendar year 1989, shall continue to serve as officers of the corporation for calendar year 1990 as follows:

DONALD J. TRUMP	-	President
ROBERT S. TRUMP	-	Vice President and Treasurer
HARVEY I. FREEMAN	-	Secretary

There being no further business to come before the meeting, the meeting was adjourned.

Donald J. Trump
Director

From: Sitarchuk, Eric W.
To: James Sheehan
Cc: Dillon, Sheri A.
Subject: Foundation Board Minutes
Date: Wednesday, December 7, 2016 10:19:19 AM
Attachments: (90019575) (1) Minutes. 1999.PDF
(89823852) (1) Minutes and resolutions adopting amended bylaws special mtg Aug 1999.PDF
1988.12.01 Minutes of Annual Directors Mtg.pdf

Jim, I forwarded the wrong e-mail before. This is what there is on minutes. What I sent you before is included here. Eric

Eric W. Sitarchuk
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Minutes of Annual Meeting of
Board of Directors of

THE DONALD J. TRUMP FOUNDATION, INC.

September 20, 1999

The annual meeting of the Board of Directors (the "Board") of The Donald J. Trump Foundation, Inc. (the "Corporation") was convened at 9:00 AM on September 20, 1999 at 725 Fifth Avenue, New York, New York. All directors, being Donald J. Trump (Chairman of the Board and President), Norma I. Foerderer and Allen Weisselberg attended. Mr. Trump presided. At his request, Ms. Foerderer served as secretary of the meeting.

Election of Directors

Mr. Trump proposed that the current slate of directors be nominated for re-election, and thereupon nominated Ms. Foerderer, Mr. Weisselberg and himself for new terms. These nominations were seconded. There being no further nominations, the election was called, and all nominees were unanimously elected.

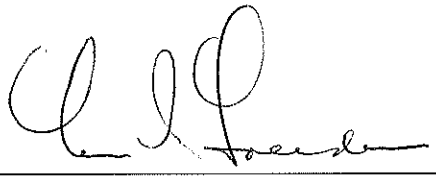
Election of Officers

Mr. Trump proposed the election of officers and nominated the following:

President – Donald J. Trump
Vice President – Matthew Calamari
Vice President – Andrew Weiss
Secretary – Norma I. Foerderer
Treasurer – Allen Weisselberg

These nominations were seconded, the election was called, and all nominees were unanimously elected.

There being no further business, the meeting, on motion duly made, seconded and unanimously carried, was adjourned.



Norma I. Foerderer
Secretary of the Meeting

Minutes of Special Meeting of
Board of Directors of

THE DONALD J. TRUMP FOUNDATION, INC.

August 16 ,1999

The special meeting of the Board of Directors (the "Board") of The Donald J. Trump Foundation, Inc. (the "Corporation") was convened at 9:00 AM/~~PM~~ on August 16 ,1999 at 725 Fifth Avenue, New York, New York. All directors, being Donald J. Trump (Chairman of the Board and President), Norma I. Foerderer and Allen Weisselberg attended. Mr. Trump presided. At his request, Ms. Foerderer served as secretary of the meeting.

Amendment of By-Laws

Mr. Trump noted his recommendation that the Corporation's by-laws should be amended in order to more adequately address long-term succession of membership on the Board and future leadership of the Corporation. A copy of the proposed amendments to the by-laws was circulated among the directors and then fully discussed. Thereafter, upon motion duly made and seconded, it was unanimously

> RESOLVED, that the by-laws of the Corporation be, and they hereby are, amended as provided in the by-laws circulated at this special meeting and that a copy thereof be attached to and incorporated into this resolution and these minutes by reference.

There being no further business, the meeting, on motion duly made, seconded and unanimously carried, was adjourned.

Respectfully submitted,

Secretary

BY-LAWS

OF

THE DONALD J. TRUMP FOUNDATION, INC.

ARTICLE I

Objectives

The Donald J. Trump Foundation, Inc. is established as a Type B not-for-profit corporation to provide monetary or financial aid exclusively for charitable, religious, scientific, literary or educational purposes, and to solicit, receive, maintain and disburse funds for these purposes, all as more specifically set forth in its Certificate of Incorporation.

ARTICLE II

Offices and Books

Section 1. Corporate Offices. The Corporation shall have a principal office in the County of New York, City of New York, State of New York, and may also have offices at such other places throughout the world as the Board of Directors may from time to time determine.

Section 2. Corporate Books. There shall be kept at the office of the Corporation correct books of account of the activities and transactions of the Corporation,

including a minute book, which shall contain a copy of the Certificate of Incorporation, a copy of these By-Laws, and all minutes of meetings of the Board of Directors.

ARTICLE III

Board of Directors

Section 1. General Powers. The property, affairs and business of the Corporation shall be managed and controlled, and all corporate powers shall be exercised by or under the authority of the Board of Directors.

Section 2. Specific Powers. The Board of Directors shall have exclusive power to expend, disburse, apply, grant, assign or contribute the Corporation's property in such ways and for such things as may further the purpose of the Corporation as set forth in its Certificate of Incorporation.

Section 3. Composition. **(a).** The Board of Directors of the Corporation shall consist initially of three directors~~. The~~**, which** number ~~of directors~~ may be increased ~~or~~ **and subsequently** decreased from time to time ~~by~~ **as hereinafter provided, except that in no event shall** the Board of Directors~~, but shall not be~~ **consist of** less than three nor more than ~~twenty one~~ **ten positions**. The Board of Directors ~~may elect a Chairman or Co-chairman and/or an Honorary Chairman. The Honorary Chairman need not be a~~

~~director. If the Honorary Chairman is not~~ **shall elect a Chairman who shall preside at meetings of the Board of Directors. So long as Donald J. Trump, the founder of the Corporation, (the "Founder") shall be** a director, he shall~~,~~ ~~nevertheless, be invited to attend and participate in meetings~~ **be the Chairman** of the Board of Directors ~~but shall not be counted for purposes of a quorum nor have voting rights~~. Except as hereinafter provided in **paragraph (c) of this Section 3 or in** Section 7 hereof, ~~the~~ directors shall be elected ~~annually~~ at the annual meeting of the Board of Directors~~. Each~~**, and each** director shall hold office ~~until the next annual meeting of the Board of Directors and until his~~ **for a term of one year, and until said director's** successor shall be elected and qualified, unless prior thereto he dies, resigns or is removed from office.

(b). Subject to paragraph (c) below, the number of seats on the Board of Directors may be increased or decreased by the Chairman of the Board of Directors if he is also the Founder or, in the event that either there is no Chairman or the Chairman is not then the Founder, by a majority vote of the number of directors holding office plus unfilled vacancies, provided however, that

(i) so long as the Founder is a member of the Board of Directors, no increase or change in the number of directors shall be made without his affirmative vote;

(ii) no decrease in the number of seats shall deprive a director of his position for the remainder of his term; and

(iii) except as otherwise provided in paragraph (c) below an increase in the number of directors shall require the affirmative votes of both (y) two-thirds of all directors holding office plus unfilled vacancies, and (z) two-thirds of directors who are children of the Founder.

(c). Upon and following the death of the Founder and without the requirement of action by the Board of Directors, persons in the following classes shall be qualified for and shall assume seats on the Board of Directors of the Corporation, in addition to those then in office, for terms that begin when, and extend only so long as, they are within such class (or, at an earlier date resign from their directorship or are removed for cause):

(i) A child of the Founder who has attained age 30 will become a director, replacing the then eldest non-family director holding office pursuant to paragraph (c)(ii) of this Section 3.

(ii) Each person (other than a child of the Founder) who has qualified as one of the Founder's executors under the terms of the Founder's Will, will become a director and will continue as a director for so long as such person continues to serve as an executor or serves as a trustee of any of the trusts created by the Founder for the benefit of one of his children under agreements dated May 20, 1999.

Section 4. Meetings. The Board of Directors may hold its meetings either within or without the State of New York. The annual meeting of the Board of Directors shall be held at such time and place during the first week of September in each year beginning with the year 1987, or on such other date as may be designated by the Board of Directors, for the purposes set forth in these By-Laws and for the transaction of such other business as may come before the meeting, as shall be designated in the notice of the meeting, which shall be given at least ten days, but not more than twenty-one days, before the meeting.

Special meetings of the Board of Directors shall be held at such time and place as shall be designated in the notice of the meeting whenever called by the President or by a majority of the directors then in office. Such notice shall be given by the Secretary or, in his absence, any

other officer of the Corporation, at least seven days, but not more than fourteen days, before the meeting. Unless otherwise stated in such notice, any and all business may be transacted at any meeting without specification of such business or the purpose or purposes of the meeting therein.

Section 5. Quorum. Except as otherwise provided by law, the Certificate of Incorporation or By-Laws of the Corporation, ~~one third of the number of members~~ **a quorum** of the Board of Directors ~~at the time in office shall constitute a quorum~~ for the transaction of business~~. If there shall be fewer than a quorum present at any meeting~~ **shall consist of one-third of the members (plus vacancies)** of the Board of Directors~~, a majority of those present may adjourn the meeting from time to time by an announcement thereat, and the meeting may be held as adjourned without further notice.~~ **if the Chairman who is the Founder is present or two-thirds of the members (plus vacancies) of the Board of Directors if the Chairman who is the Founder is not present or if there is no Chairman who is the Founder. For purposes of convening a meeting with a quorum and the transacting of business, in the discretion of the Chairman, a Director may be deemed present if he participates in the meeting by conference telephone or similar connection in**

which each director can hear and be heard by all other directors physically present or present by such connection.

Section 6. Voting. Except as otherwise provided by law, the Certificate of Incorporation or By-Laws of the Corporation, the affirmative vote of a majority of the directors at any meeting at which a quorum is present shall decide any question brought before such meeting.

Section 7. Vacancies. Any vacancy in the Board of Directors and any additional membership on the Board of Directors resulting from an increase in the number of directors may be filled at any time by the affirmative vote of a majority of the then remaining directors, though less than a quorum of the Board, at any meeting, and the person or persons so elected shall hold office until the next annual meeting of the members of the Board of Directors.

Section 8. Informal Action. Any action required to be taken at a meeting of the Board of Directors, or any action which may be taken at a meeting of the Board of Directors, may be taken without a meeting if a consent in writing, setting forth the action so taken, shall be signed by all the directors.

Section 9. Removal. Any director may be removed at any time for cause by the Board of Directors at any meeting.

Section 10. Resignations. Any directors of the Corporation or any member of any committee may resign at any time by giving written notice to the Board of Directors, to the President, or to the Secretary of the Corporation. Any such resignation shall take effect at the date of receipt of such notice or at any later time specified therein, and the acceptance of such resignation shall not be necessary to make it effective unless otherwise provided therein.

Section 11. Special Committees. ~~The~~ **Subject to Sections 1 and 2 of this Article III, the** Board of Directors may from time to time designate and appoint one or more special committees with such powers and duties as the Board of Directors may determine. At least one member of each of such committees shall be a member of the Board of Directors**, provided however, that at such time or times as there shall be one or more directors of one or both of the classes described in either paragraph (i) or (ii) of Section 3(c) of this Article III, at least one member of each such committee shall be a director who is a member or such class, except for a class all of whose members shall have waived such right in writing**. Such committees may have ~~as~~ **non-director** members and advisors ~~persons~~ who are ~~not directors,~~ **neither** officers ~~or~~ **nor** employees of the Corporation.

ARTICLE IV

Officers

Section 1. Officers. The officers of the Corporation shall be a President, one or more Vice-Presidents, a Treasurer, a Secretary, and such other officers as may be elected or appointed in accordance with the provisions of this Article. The Board of Directors may elect or appoint such other officers as it shall deem desirable. Each officer of the Corporation shall have such authority and shall perform such duties as shall be designated by the Board of Directors. Each officer shall hold office for such term as hereinafter prescribed in Section 2 of this Article IV. Any person may hold two or more offices at one time, except the offices of President and Secretary, provided the duties thereof can be consistently performed by the same person. The person elected as President shall be a member of the Board of Directors.

Section 2. Election and Term of Office. As soon after incorporation as practical, the Board of Directors shall elect officers of the Corporation to hold office until the first annual meeting. Thereafter, the officers of the Corporation shall be elected annually by the Board of Directors at the annual meeting of the Board of Directors.

New offices may be created and filled at any meeting of the Board of Directors. Each officer shall hold office until the next annual meeting of the Board of Directors and until his successor shall have been elected and qualified.

Section 3. President. **Unless the Chairman shall request that the Board of Directors elect another person, the Chairman of the Board of Directors shall also serve as President of the Corporation.** The President shall be the chief executive officer of the Corporation and, subject to the provisions of the By-Laws and to the direction of the Board of Directors, ~~shall have general management and control of the affairs of the Corporation, shall~~ **(i) shall, in the absence of the Chairman,** preside at all meetings of the Board of Directors, ~~and~~ **(ii) shall have general management and control of the affairs of the Corporation, and (iii)** shall perform all other duties and enjoy all other powers commonly incident to his office or which may be prescribed by the Board of Directors or which are or may at any time be authorized or required by law.

Section 4. Vice-President. Each Vice-President shall perform such duties as from time to time may be assigned to him by the Board of Directors. In the absence of the President or in the event of his inability to act, the Vice-President so designated by the Board of Directors

shall perform the duties of the President, and when so acting, shall have all the powers of and be subject to all of the restrictions upon the President.

Section 5. Treasurer. Subject to the direction of the Board of Directors, the Treasurer shall have charge and custody of and shall receive and disburse the funds of the Corporation. When necessary or proper, he shall endorse on behalf of the Corporation for collection, checks, notes and other obligations, and shall deposit all funds of the Corporation in such banks or other depositaries as may be designated by the Board of Directors. Subject to the direction of the Board of Directors, he shall perform all other duties and enjoy all other powers commonly incident to his office or as from time to time may be assigned to him by the Board of Directors.

In the absence of the Treasurer or in the event of his inability to act, the President may appoint an Assistant Treasurer to act temporarily in his place. The Board of Directors may require the Treasurer and any Assistant Treasurer to be bonded for the faithful discharge of his duties in such sums and with such surety or sureties as the Board of Directors may determine.

Section 6. Secretary. The Secretary shall keep the minutes of the meetings of the Board of Directors and

shall be responsible for the custody of all such minutes. Subject to the direction of the Board of Directors, the Secretary shall have custody of the documents of the Corporation. He shall have custody of the corporate seal and shall affix and attach such seal to any instrument whose execution under seal shall have been duly authorized. He shall give notice of meetings and, subject to the direction of the Board of Directors, shall perform all other duties and enjoy all other powers commonly incident to his office or as may from time to time be assigned to him by the Board of Directors.

In the absence of the Secretary or in the event of his inability to act, the President may appoint an Assistant Secretary to act temporarily in his place.

Section 7. Resignations. Any officer of the Corporation or any member of any committee may resign at any time by giving written notice to the Board of Directors, to the President or to the Secretary of the Corporation. Any such resignation shall take effect at the date of receipt of such notice or at any later time specified therein, and the acceptance of such resignation shall not be necessary to make it effective unless otherwise provided therein.

Section 8. Removal. Any officer of the Corporation may be removed by the Board of Directors

whenever in its judgment the best interests of the Corporation will be served thereby.

Section 9. Vacancies. Any vacancy in the office of any officer arising from death, resignation, removal or other cause may be filled at any time by the Board of Directors at any meeting, and the officer so elected shall hold office until the next annual meeting of the Board of Directors and until his successor shall have been elected and qualified.

ARTICLE V

Miscellaneous

Section 1. Members. The Corporation shall not have any members.

Section 2. Contracts and other Documents. Except as otherwise provided by law or the By-Laws, such officer or officers, employee or employees, or agent or agents of the Corporation as shall be specified by the Board of Directors shall sign, in the name and on behalf of the Corporation, all deeds, bonds, contracts, leases, and other instruments or documents, the execution of which shall be authorized by the Board of Directors and such authority may be general or confined to specific instances.

Section 3. Checks, Drafts and other Instruments. All checks, drafts, notes, bonds, bills of exchange or other

orders, instruments or obligations for the payment of money shall be signed by such officer or officers, employee or employees or agent or agents of the Corporation as shall be specified by the Board of Directors.

Section 4. Corporate Seal. The corporate seal of the Corporation shall be circular in form and shall have inscribed thereon the words "THE DONALD J. TRUMP FOUNDATION, INC.", the year of the Corporation's organization and the words "Corporate Seal" and "State of New York".

Section 5. Identification. The Board of Directors may adopt such logo or other distinctive insignia for the Corporation as it deems desirable.

Section 6. Fiscal Year. The fiscal year of the Corporation shall end on the last day of December or such other date as may be determined by the Board of Directors.

Section 7. Notices and Waivers Thereof. Whenever any notice is required by the By-Laws, by the Certificate of Incorporation or by any law to be given to any director or officer, such notice, except as otherwise provided by law, may be given personally or by telegram, cable or radiogram addressed to such director or officer at his or her place of business, if any, or at such address as appears in the records of the Corporation as the home address of the director or officer; or the notice may be given in writing

by mail, in a sealed wrapper, postage prepaid, addressed to such director or officer at either of the above addresses. Any notice given by telegram, cable or radiogram shall be deemed to have been given when it shall have been delivered for transmission and any notice given by mail shall be deemed to have been given when it shall have been deposited in a post office, in a regularly maintained letter box or with a postal carrier. A waiver of any such notice in writing, signed by the person entitled to such notice, whether before or after the time of the action for which such notice is required, shall be deemed the equivalent thereof; and the presence without objection at any meeting of any person entitled to notice thereof shall be deemed a waiver of such notice as to such person.

Section 8. Interested Directors. In the absence of fraud, no contract or transaction between the Corporation and its director or any other corporation or entity in which such director is a director or officer, or is financially interested, shall be void or voidable for this reason alone or by reason that the director was present at a meeting of the Board, or of a committee thereof, which approved such contract or transaction, provided that the fact of such common directorship, officership or financial or other interest is disclosed or known to the Board or committee,

and that the Board or committee approves such transaction or contract by a vote sufficient for such purpose without the vote of such interested director. Such director may, however, be counted in determining the presence of a quorum at such meeting.

Section 9. Advisory Committee. The Board of Directors may appoint from its number, or from among such persons as the board may see fit, one or more advisory committees, and at any time may appoint additional committee members. The members of any such committee shall serve during the pleasure of the Board of Directors. Such advisory committees shall advise with and aid the officers of the Corporation in all matters designated by the Board of Directors. Each such committee may, subject to the approval of the Board of Directors, prescribe rules and regulations for the call and conduct of meetings of the committee and other matters relating to its procedure.

The members of any advisory committee shall not receive any stated salary for their services, but by resolution of the Board of Directors a fixed reasonable sum or expenses of attendance, if any, or both, may be allowed for attendance at each regular or special meeting of such committee. The Board of Directors shall have power in its discretion to contract for and to pay to any member of an

advisory committee, rendering unusual or exceptional services to the Corporation, special compensation appropriate to the value of such services.

Section 10. Voting Upon Shares of Other Corporations. Unless otherwise ordered by the Board of Directors, the President shall have full power and authority on behalf of the Corporation to vote either in person or by proxy at any meeting of shareholders of any corporation in which this Corporation may hold shares, and at any such meeting may possess and exercise all of the rights and powers incident to the ownership of such shares which, as the owner, this Corporation might have possessed and exercised if present. The Board of Directors may confer like powers upon any other person and may revoke any such powers as granted at its pleasure.

Section 11. Prohibition Against Sharing in Corporate Earnings. No director, officer, or employee of or member of a committee of or person connected with the Corporation, or any other private individual shall receive at any time any of the net earnings or pecuniary profit from the operations of the Corporation, provided that this shall not prevent the payment to any such person of such reasonable compensation for services rendered to or for the Corporation in effecting any of its purposes as shall be

fixed by the Board of Directors; and no such person or persons shall be entitled to share in the distribution of any of the corporate assets upon the dissolution of the Corporation. All members of the Corporation shall be deemed to have expressly consented and agreed that upon such dissolution or winding up of the affairs of the Corporation, whether voluntary or involuntary, the assets of the Corporation, after all debts have been satisfied, then remaining in the hands of the Board of Directors shall be distributed in such amounts as the Board of Directors may determine or as may be determined by a court of competent jurisdiction upon application of the Board of Directors, exclusively to charitable, religious, scientific, testing for public safety, literary, or educational organizations which would then qualify under the provisions of Section 501(c)(3) of the Internal Revenue Code and its Regulations as they now exist or as they may be amended.

Section 12. Investments. The Corporation shall have the right to retain all or any part of any securities or property acquired by it in whatever manner, and to invest and reinvest any funds held by it, according to the judgment of the Board of Directors, without being restricted to the class of investments which a director is or may be permitted by law to make or any similar restriction, provided,

however, that no action shall be taken by or on behalf of the Corporation if such action is a prohibited transaction or would result in the denial of the tax exemption under Section 503 or Section 507 of the Internal Revenue Code and its Regulations as they now exist or as they may be amended.

Section 13. Exempt Activities. Notwithstanding any other provision of these By-Laws, no committee member, director, officer, employee, or representative of this Corporation shall take any action or carry on any activity by or on behalf of the Corporation not permitted to be taken or carried on by an organization exempt under Section 501(c)(3) of the Internal Revenue Code and its Regulations as they now exist or as they may be amended, or by an organization contributions to which are deductible under Section 170(c)(2) of such Code and Regulations as they now exist or as they may be amended.

Section 14. Compensation. None of the directors of the Corporation shall receive any compensation for services rendered in such capacity, but any director or officer may be reimbursed for out-of-pocket expenses properly incurred in connection with the activities of the Corporation. Any officer of the Corporation may receive compensation as fixed by resolution of the Board of Directors for services rendered in such capacity. Nothing

contained herein shall be deemed to prohibit the payment of compensation to a director for services rendered to the Corporation as an officer.

Section 15. Indemnification. Any person made a party to any action, suit or proceeding, civil or criminal, by reason of the fact that he is or was a director, officer or employee of the Corporation, or at its request served as such on another corporation, may, in the discretion of the Board of Directors and upon such terms and conditions as it may choose to impose, be indemnified by the Corporation against the reasonable expenses, including attorneys' fees, actually and necessarily incurred by him in connection with the defense of such action, suit or proceeding, whether or not such defense shall be successful in whole or in part, or in connection with any appeal therein or any settlement thereof, except in relation to matters as to which he shall be adjudged liable for negligence or misconduct in the performance of a duty. Such right of indemnification shall not be deemed exclusive of any other rights to which such director, officer or employee may be entitled apart from this Section. This Section shall not be deemed to limit any power or exclude any right of the Corporation to provide any additional or other indemnity or right for any director, officer or employee. **The Corporation shall have the power**

to purchase and maintain insurance to indemnify the Corporation and its directors, officers or employees to the full extent permitted by law.

ARTICLE VI

Amendments

The Board of Directors shall have the power to make, alter, amend or repeal the By-Laws at any duly convened meeting of the Board of Directors by the affirmative vote of a majority of the directors at any such meeting at which a quorum is present **provided however, that (i) so long as the Founder is a member of the Board of Directors, the Board of Directors shall not have the power to amend this Article VI or Sections 3 and 5 of Article III or Section 3 of Article IV without his consent, and (ii) if the Founder is no longer a member of the Board of Directors, no amendment of these By-laws (including, without limitation the amendment of this Article VI) shall have or be given the direct or indirect effect of denying, or enable the denial to, any person the right to become or continue to be a director of the Corporation or any member of a class of directors the right to be represented on a Special Committee pursuant to the terms of Sections 3(c) and 11 of Article III, respectively.**

Dated:

~~The undersigned, secretary of The Donald J. Trump Foundation, Inc. certifies that the foregoing By-Laws were adopted as the first By-Laws of the Corporation in accordance with the requirements of the Not-For-Profit Corporation Law of the State of New York.~~
~~Dated: January , 1987~~
~~Gerald N. Schrager,~~ Secretary

MINUTES OF ANNUAL MEETING
OF THE
DIRECTORS
OF
THE DONALD J. TRUMP FOUNDATION, INC.

The Annual Meeting of Directors of The Donald J. Trump Foundation, Inc. was held at the offices of the corporation, 725 Fifth Avenue, New York, New York 10022 on the 1st day of December, 1988 at 10 o'clock in the forenoon.

The following were present:

DONALD J. TRUMP, being a Director of the corporation, and constituting a quorum of directors in accordance with Section 5 of the By-Laws of the corporation.

Mr. Donald J. Trump acted as Chairman of the Meeting and conducted the meeting.

The Chairman advised that the purpose of the meeting would be the election of officers to serve for one year or until their successors are elected and qualified and such other business that may properly come before the meeting.

Upon motion duly made and unanimously carried, it was

RESOLVED, that the following persons be elected officers of the corporation, to the offices set forth along-side their respective names:

DONALD J. TRUMP	-	President
ROBERT S. TRUMP	-	Vice President and Treasurer
HARVEY I. FREEMAN	-	Secretary

There being no further business to come before the meeting, the meeting was adjourned.

Donald J. Trump
Director

MINUTES OF ANNUAL MEETING OF THE DIRECTORS OF THE DONALD J. TRUMP FOUNDATION, INC.

The Annual Meeting of Directors of The Donald J. Trump Foundation, Inc. was held at the offices of the corporation, 725 Fifth Avenue, New York, New York 10022 on the 5th day of December, 1989 at 10 o'clock in the forenoon.

The following were present:

DONALD J. TRUMP, being a Director of the corporation, and constituting a quorum of directors in accordance with Section 5 of the By-Laws of the corporation.

Mr. Donald J. Trump acted as Chairman of the Meeting and conducted the meeting.

The Chairman advised that the purpose of the meeting would be the election of officers to serve for one year or until their successors are elected and qualified and such other business that may properly come before the meeting.

Upon motion duly made and unanimously carried, it was

RESOLVED, that the following persons, who were elected as officers of the corporation at the annual meeting of directors of the corporation held December 1, 1988 to serve for calendar year 1989, shall continue to serve as officers of the corporation for calendar year 1990 as follows:

DONALD J. TRUMP	-	President
ROBERT S. TRUMP	-	Vice President and Treasurer
HARVEY I. FREEMAN	-	Secretary

There being no further business to come before the meeting, the meeting was adjourned.

Donald J. Trump
Director

EXHIBIT 9

STATE OF NEW YORK
OFFICE OF THE ATTORNEY GENERAL
ERIC T. SCHNEIDERMAN
- -x

IN THE MATTER OF THE INVESTIGATION
of DONALD J. TRUMP FOUNDATION, INC.,
- -x

September 13, 2017
9:43 a.m.

CONFIDENTIAL

CONFIDENTIAL EXAMINATION of DEBORAH TARASOFF, taken on behalf of the New York State Office of the Attorney General, before Kathleen Piazza Luongo, a Notary Public of the State of New York.

A. That this is -- was the list that Mr. Trump wanted to give out money to.

Q. Were those the words that he used as best as you can recall?

A. Yeah, the best.

Q. Okay.

Do you recall that he said anything specifically about Mr. Trump authorizing the specific payments to these grantees?

A. Not that I remember.

Q. Do you recall if he told you anything about whether anybody else from the Trump Foundation had approved the grants to these organizations?

A. No.

Q. Do you know if anybody else from the Trump Foundation had approved the grants to these organizations?

A. No.

Q. Have you ever seen a resolution --

MR. SHIFFMAN: Strike that.

DEBORAH TARASOFF - CONFIDENTIAL

Q. Have you ever seen a resolution from the Trump Foundation, period, have you ever seen a resolution from the Trump Foundation?

A. No.

Q. Have you ever seen any minutes from the Board of Directors of the Trump Foundation?

A. No.

Q. Did anybody ever tell you that the Trump Foundation's Board had authorized any grant that you issued?

A. No.

MR. SITARCHUK: We need to take a break.

MR. SHIFFMAN: Okay.

(Whereupon, at 10:05 a.m. a brief recess was taken.)

MR. SHIFFMAN: Back on the record.

MR. SITARCHUK: So we are here voluntarily, we are not here subject to process, number one.

Number two is that she did not

DEBORAH TARASOFF - CONFIDENTIAL

Foundation checks go to in order to be mailed? You have to speak.

A. They get mailed.

Q. Um hum.

A. That's all I know.

Q. You don't play any process in the mailing of those --

A. No.

Q. You have to let me finish. I'm sorry.

A. Okay, yeah.

Q. You don't play any role in the process of mailing the checks; correct?

A. No.

Q. Are there any checks other than Mr. Trump's personal checks that come back to you?

A. Yes.

Q. Okay.

What checks come back to you?

A. The other entities.

Q. All the other entities other than the Foundation's come back to you in order to be mailed out?

DEBORAH TARASOFF - CONFIDENTIAL

four, five, six, it's a seven-page document that was produced to us by counsel on August 10th.

(Whereupon, the above-mentioned seven-page document produced by counsel on August 10th was marked DT Exhibit 2 for identification.)

MR. SHIFFMAN: Ms. Tarasoff, take a moment to look through this exhibit.

(Witness peruses DT Exhibit 2.)

CONTINUED EXAMINATION BY MR. SHIFFMAN:

Q. Okay. Do you recognize this exhibit as the accounts payable department's file relating to this $25,000 payment to And Justice For All?

A. Yes.

Q. Okay, and this was a document it that would have been maintained in the accounts payable files in your office?

A. Yes.

Q. Okay.

Take a look at the second and third pages of this document, is this the

request that you received to make the payment to and?

A. Yes.

Q. And do you recall how you received this document?

A. No.

Q. This is a hard copy of an e-mail that was sent to Ms. Graff.

Does that indicate to you or refresh your recollection at all -- which means like spark a memory -- as to how you may have received this document?

A. Ms. Graff may have given it to me.

Q. Okay.

A. Or it was in my files, or folder.

Q. Could it have been in the folder that she maintained in her office that you would check?

A. Yes.

MR. SITARCHUK: Is that what you meant by your folder?

THE WITNESS: Yes.

Q. Okay, so when you say your folder are you talking about the folder --

A. Yes.

Q. -- that Ms. Graff keeps in her office for you to check?

A. Correct.

Q. Okay.

Now, do you recognize the handwriting on this document at the top of the page?

A. Yes.

Q. Okay.

Who's handwriting is that?

A. Mr. Trump's.

Q. Do you know what the reference to Allen W is?

A. No.

Q. Okay.

Is there anybody named Allen W that you know in the Trump Organization?

A. Yes.

Q. Or Allen with the last initial W?

A. Yes.

Q. Who is that?
A. Allen Weisselberg.
Q. Do you have any understanding as to what the reference to his name is on this page?
A. No.
Q. Okay.
Below where his name is written there is another set of handwriting; do you recognize what that says?
A. Yes.
Q. Okay.
What does that say?
A. Okay.
Q. Is there an initial there?
A. Yes.
Q. What initial is that?
A. Mr. Trump's.
Q. Okay.
Right above that there is an underscore under the word 25K; correct?
A. Correct.
Q. And did you understand Mr. Trump to be approving a $25,000 payment to And

DEBORAH TARASOFF - CONFIDENTIAL

Justice For All?

A. Yes.

Q. Okay.

What did you do with this document after you received it?

A. After I received this I presume I started to look up in my book to see if it was a charity.

Q. And why were you looking up in your book to see if And Justice For All was a charity?

A. Because I knew -- because he wanted to make a contribution so I thought it was for a charity.

Q. Okay.

Is there anything about the e-mail or the request that made you think it was a charity, and, if so, what was it?

A. I don't know.

Q. All right.

Now, this check request does not specify which entity is to make the donation; correct?

DEBORAH TARASOFF - CONFIDENTIAL

After you got this document what did you do next?

A. After I get this and I assume it's a charity, I look in the charitable contribution book that's from the IRS, and there it is in the book.

Q. All right.

A. I circled it and I highlighted it. It was in the book. So now I assumed it's a 501(c)(3) and I cut the check from the Foundation.

Q. Okay.

Did you do anything to confirm that the organization that you found was the organization that Mr. Trump wanted to make the donation to?

A. It's the same name, no.

Q. Okay, so the answer is no?

A. No.

Q. Okay.

You said you circled it and you highlighted it; did you do both on the same document?

MR. SITARCHUK: Can we go off

EXHIBIT 10

Form **CHAR410-A**

For existing registrants only (Unregistered use CHAR410, Re-registering use CHAR410-R)

Amended Registration Statement for Charitable Organizations

New York State Department of Law (Office of the Attorney General)
Charities Bureau - Registration Section
120 Broadway
New York, NY 10271
www.charitiesnys.com/

Open to Public Inspection

Part A - Identification of Registrant

1. Full name of organization (exactly as it appears in your organizing document) THE DONALD J. TRUMP FOUNDATION	5. Identification numbers a. Fed. employer ID no. (EIN) [redacted] b. NY State registration no. [redacted]
2. c/o Name (if applicable) c/o WEISERMAZARS LLP	6. Organization's website N/A
3. Mailing address (Number and street) 60 CROSSWAYS PK DR — Room/suite	7. Primary contact Sheri Dillon
City or town, state or country and ZIP+4 WOODBURY, NY 11797	Title Authorized Representative
4. Principal NYS address (Number and street) — Room/suite	Phone 202.739.5749 — Fax 202.739.3001
City or town, state or country and ZIP+4	Email sheri.dillon@morganlewis.com

Part B - Certification - Two Signatures Required

We certify under penalties for perjury that we reviewed this Amended Registration Statement, including all schedules and attachments, and to the best of our knowledge and belief, they are true, correct and complete in accordance with the laws of the State of New York applicable to this statement.

	Signature	Printed Name	Title	Date
1. President or Authorized Officer/Trustee	[signature]	DONALD J. TRUMP	PRESIDENT	Oct. 20, 2016
2. Chief Financial Officer or Treasurer	[signature]	ALLEN WEISSELBERG	TREASURER	Oct. 20, 2016

Part C - Fee Submitted

• Current EPTL registrants amending registration to solicit contributions, fee is $25. • Current EPTL registrants not soliciting contributions, no fee is owed. • Current Article 7-A or dual registrants, no fee is owed.	Check ⇨☒ if you are submitting $25 fee.	***Submit check or money order, payable to "NYS Department of Law."***

Part D - Attachments - All Documents Required

Attach to this Amended Registration Statement **all** amendments to the following documents previously filed with a prior Registration Statement, Amended Registration or Re-Registration Statement, even if you are claiming an exemption from registration:

- Certificate of incorporation, trust agreement or other organizing document, and any amendments; and
- Bylaws or other organizational rules, and any amendments; and
- IRS Form 1023 or 1024 Application for Recognition of Exemption (if applicable); and
- IRS tax exemption determination letter (if applicable)

Part E - Request for Registration Exemption

Is the organization requesting exemption from registration under either or both Article 7-A or the EPTL? ☐ Yes* ☒ No

* If "Yes", complete and attach Schedule E.

Part G - Organization Activities - Provide Only Information Changed Since Last Registration, Amended Registration, Re-Registration or Annual Filing Re-Registration

1. Month the annual accounting period ends (01-12)

2. NTEE code

3. Date organization began doing each of following in New York State:
   a. conducting activity ..... __/__/____
   b. maintaining assets ..... __/__/____
   c. soliciting contributions (including from residents, foundations, corporations, government agencies, etc.) ..... See attached

4. Describe the purposes of your organization

5. Has your organization or any of your officers, directors, trustees or key employees been:
   a. enjoined or otherwise prohibited by a government agency or court from soliciting contributions? ..... ☒ Yes* ☐ No
   *** If "Yes", describe:**

The Foundation received a notice from the NY Attorney General on September 30, 2016 instructing it to cease soliciting contributions.

   b. found to have engaged in unlawful practices in connection with the solicitation or administration of charitable assets? ..... ☐ Yes* ☐ No
   *** If "Yes", describe:**

6. Has your organization's registration or license been suspended by any government agency? ..... ☐ Yes* ☐ No
   *** If "Yes", describe:**

7. Does your organization solicit or intend to solicit contributions (including from residents, foundations, corporations, government agencies, etc.) in New York State? ..... ☐ Yes* ☐ No
   *** If "Yes", describe the purposes for which contributions are or will be solicited:**

8. List all fund raising professionals (FRP) that your organization has engaged for fund raising activity in NY State (attach additional sheets if necessary)

Name	Type of FRP (see instructions for definitions)	Mailing address (number and street, room/suite, city or town, state or country and zip+4)	Dates of contract
	PFR ☐ FRC ☐ CCV ☐		Start date: __/__/____ End date: __/__/____
	PFR ☐ FRC ☐ CCV ☐		Start date: __/__/____ End date: __/__/____
	PFR ☐ FRC ☐ CCV ☐		Start date: __/__/____ End date: __/__/____

Part H - Federal Tax Exempt Status - Provide Only Information Changed Since Last Registration, Amended Registration, Re-Registration or Annual Filing

1. If applicable, list the date your organization:
   a. applied for tax exempt status ..... __/__/____
   b. was granted tax exempt status ..... __/__/____
   c. was denied tax exempt status ..... __/__/____
   d. had its tax exempt status revoked ..... __/__/____

2. Provide Internal Revenue Code provision: 501(c)(___)

The Donald J. Trump Foundation
EIN: [redacted]
NY State Reg. No.: [redacted]
Addendum to CHAR410-A

Part G. Question 3.c.

On January 28, 2016, The Donald J. Trump Foundation (the "Foundation") held a nationally televised fundraiser in Iowa to raise funds for veterans' organizations. In connection with this fundraiser, the Foundation also created a website to allow donors to make charitable contributions online.

EXHIBIT 11

From: Donald Trump Jr.
Sent: Friday, January 29, 2016 2:18 PM
To: John Walding
Subject: Re: Tomorrow

Thanks buddy. I will pass it along and hope we can get them in there for you. All reviews have been awesome. Hope and Corey can you see below and try to get them in if they aren't already?
Thanks.
Don

Sent from my iPhone

On Jan 29, 2016, at 10:42 AM, John Walding <john@5toescustom.com> wrote:

> I have been given nothing but great reviews about the event last night! It was a blast and please let me know if you want us to get the band back together. Next time I will drink less Red Bull.
>
> I remember us talking about where the donations should go and If at all possible I would like to recommend these charities for consideration. They ALL give 90 cents on the dollar directly to the veteran. I don't endorse many charities and Please believe me when I say these folks get it. Call me if you want to chat! Thanks
>
> http://www.greenberetfoundation.org/
> Green Beret Foundation provides immediate and long term support to our wounded, their families, and to the families of our fallen.
>
> http://duskinandstephens.org/
> To support the families of fallen members of Special Operations Forces and the educational needs of children of active duty Special Operations Soldiers, Sailors, Airmen and Marines through community outreach events, scholarships, interactive educational/recreational programs, and related activities.
>
> http://www.sentinelsoffreedom.org/
> **Sentinels of Freedom** provides 2-4 year, multi-faceted scholarships to severely wounded post 9/11 veterans who pursue higher education after transitioning from the military. The SOF program includes financial support for housing, mentoring for personal, academic and professional success, and employment networking upon completion of a degree.
>
> http://www.veteransairlift.org
> The VAC provides free air transportation to post 9/11 combat wounded and their families for medical and other compassionate purposes through a national network of volunteer aircraft owners and pilots.
>
> V/R,
>
> John Wayne Walding
> Owner/CEO/Janitor

5 Toes Custom
2420 Tarpley Suite 205
Carrollton, TX 75006
Cell: 706-414-9223
John@5ToesCustom.com
www.5ToesCustom.com

"Speed is fine, but accuracy is final."
-Wyatt Earp

On Jan 28, 2016, at 2:34 PM, Donald Trump Jr. <djtjr@trumporg.com> wrote:

Cool no prob. We are in the same boat with all the controversy WWP probably isn't one we are going to be giving to. Headed to plane now as well. See you in a bit.

Sent from my iPhone

On Jan 28, 2016, at 3:27 PM, John Walding <john@5toescustom.com> wrote:

> Hey pal if at all possible I would like to have a conversation with you to submit wounded veteran organizations for consideration. There are some that do great things and, in my opinion, you'll get a better bang for your buck than the WWP. I'm not a WWP hater either. I just think with your level of supporters we could really change lives.
>
> Look forward to seeing you! We are about to head to the plane.
>
> V/R,
>
> John Wayne Walding
> Owner/CEO/Janitor
> 5 Toes Custom
> Carrollton, Texas
> Cell: (706)-414-9223
>
> "Speed is fine, but accuracy is final."
> - Wyatt Earp

On Jan 27, 2016, at 4:50 PM, Donald Trump Jr. <djtjr@trumporg.com> wrote:

> Nothing attached buddy
>
> <image002.png>
>
> **Donald J. Trump Jr.**
> Executive Vice President of Development and Acquisitions
> 725 Fifth Avenue | New York, NY | 10022
> p. 212.715.7247 | f. 212.688.8135
> djtjr@trumporg.com | trump.com

From: John Walding [mailto:john@5toescustom.com]
Sent: Wednesday, January 27, 2016 5:38 PM
To: Donald Trump Jr. <djtjr@trumporg.com>
Cc: Hope Hicks <hhicks@donaldtrump.com>; Gentry Beach <gentry@vollerobeach.com>; Corey R. Lewandowski <clewandowski@donaldtrump.com>
Subject: Re: Tomorrow

I'll make sure to wear my awards and badges while speaking.

Here is a quick bio. I am look for a longer version professionally written.

V/R,

John Wayne Walding
Owner/CEO/Janitor
5 Toes Custom
Carrollton, Texas
Cell: (706)-414-9223

"Speed is fine, but accuracy is final."
- Wyatt Earp

On Jan 27, 2016, at 4:11 PM, Donald Trump Jr. <djtjr@trumporg.com> wrote:

> Sorry John reading these in the wrong order. Your last thought is fine. If you could get us a bio that would be great as we will likely get a lot of requests for it.
> Thanks again
> D
>
> Sent from my iPhone
>
> On Jan 27, 2016, at 4:51 PM, John Walding <john@5toescustom.com> wrote:
>
> > Hope,

I am excited to be a part of the Trump train and look forward to tomorrow. I would like to schedule a time to discuss your expectations of me and talking points to include while on stage.

I apologize but do not have a serviceable military uniform. After my amputation I never had a new one made with the correct alternations. I have dress appreciate for most occasions.

Fortunately I do not require any special accommodations for my disability. I can walk any steps and have no problem standing for long periods.

If you need a bio or anything else please feel free to give me a shout. Thanks.

V/R,

John Wayne Walding
Owner/CEO/Janitor
5 Toes Custom
Carrollton, Texas
Cell: (706)-414-9223

"Speed is fine, but accuracy is final."
- Wyatt Earp

On Jan 27, 2016, at 3:08 PM, Hope Hicks <hhicks@donaldtrump.com> wrote:

> At the moment, this is the information we have. I will follow up with additional details regarding the program etc ASAP.
>
> We have reserved a suite for you at a nearby hotel to use when you arrive until the event should you need it. I will send that information

shortly as well.

Drake University 2505 University Ave, Des Moines, Iowa 50311
Sheslow Auditorium
Doors open at 5:00pm CST
Pre program at 7:00pm CST
Event Begins - 8:00pm - 9:00pm CST

HOPE HICKS
COMMUNICATIONS
Donald J. Trump for President, Inc.
W 212.715.6785
C 203.273.0226

From: Gentry Beach <gentry@vollerobeach.com>
Sent: Wednesday, January 27, 2016 3:58 PM
To: Hope Hicks; Donald Trump Jr.; john@5toescustom.com
Subject: RE: Tomorrow

We are planning on flying back out after the event. John Wayne Walding is copied here. Please send me location, timing,

attire etc when convenient. May make sense to have John wear his Green Beret uniform.

From: Hope Hicks [mailto:hhicks@donaldtrump.com]
Sent: Wednesday, January 27, 2016 1:22 PM
To: Donald Trump Jr. <djtjr@trumporg.com>; Gentry Beach <gentry@vollerobeach.com>
Subject: Re: Tomorrow

Wonde
rful to
meet
you! W
e are
so
honore
d that
you
will be
joining
us
tomorr
ow.

Would
love to
discuss
media
opport
unities
and
other
event
details
later
this
aftern
oon
when
our
plans
are
solidifi
ed.

In the
meanti
me,
can I
be
helpful
making
a hotel

reserv
ation
for you
near
the
event
venue?
Or any
other
accom
modati
ons in
Iowa?

Lookin
g
forwar
d to a
great
event!

All the
best,

Hope

HOPE HICKS
COMMUNICATIONS
Donald J. Trump for President, Inc.
W 212.715.6785
C 203.273.0226

From: Donald Trump Jr. <djtjr@trumporg.com>
Sent: Wednesday, January 27, 2016 1:48 PM
To: Gentry Beach; Hope Hicks
Subject: Tomorrow

Hope meet Gentry. Gentry is a good friend who will be flying in with Jeff Kyle Jake Schick and John Walding who will intro DJT tomorrow. They are all

coming in from Dallas and needed to coordin ate logistics as to where they need to be and when. They will likely come in a bit early etc but let them know who they need to be speakin g to on the ground there and what needs to happen . Also for media let them know what info you need form them so we

can let
these
guys be
known.
I think
it
makes
a lot of
sense
to let
Jeff and
Jake
then
get in
front of
some
press
later in
the
night as
they
too are
both
well
spoke
on the
issue
and Jeff
has a
lot of
recogni
tion
being
Chris's
brother
etc...

<image001.png>

Donald J. Trump Jr.
Executive Vice President of Development and
725 Fifth Avenue | New York, NY | 10022
p. 212.715.7247 | f. 212.688.8135

ditir@trumporg.com | trump.com

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EXHIBIT 12

From: Eric Trump
Sent: Thursday, January 28, 2016 4:25 PM
To: Lynne Patton
Subject: Re: DJT has already raised $130K for vets since launching late this morning. See attached. Amazing.

Post on my Twitter now. Thanks!

Sent from my iPhone

On Jan 28, 2016, at 4:17 PM, Lynne Patton <lpatton@trumporg.com> wrote:

> 140 characters: Honored to support our veterans tonight alongside @realDonaldTrump in #Iowa. You can help do your part by donating here: www.donaldtrumpforvets.com

EXHIBIT 13



Downloaded from: https://abcn.ws/2wIXKqw

EXHIBIT 14

Veterans Fundraiser
January 28, 2016

Donor	Amount
Total Checks Directly to Veterans Organzations	1,775,000
JJ Cafaro	50,000
Steven Roth	50,000
Phil Ruffin	1,000,000
Ivanka Trump	100,000
Total Checks to Foundation	**1,200,000**
Website Contributions	1,623,418
Total Contributions to Foundation	**2,823,418**
Donald J. Trump Directly to Veterans Organization	**1,000,000**
Summary	
Total Checks Directly to Veterans Organzations	1,775,000
Total Contributions to Foundation	2,823,418
Donald J. Trump Directly to Veterans Organization	1,000,000
Total Raised for Veterans Organiations	**5,598,418**



EXHIBIT 15

From: Allen Weisselberg
Sent: Friday, January 29, 2016 12:36 PM
To: Corey R. Lewandowski
Cc: Jeff McConney
Subject: RE: Veterans Charities

We can use Donald's $1,000,000 at this time, as nothing will be available in the website for at least 7 days. In the meantime please put together a list of the Iowa veteran organizations you have in mind along with dollar amounts. Once received I will cut the check and give them to the boss.

TRUMP
THE TRUMP ORGANIZATION

Allen Weisselberg
Executive Vice-President/Chief Financial Officer
725 Fifth Avenue | New York, NY | 10022
p. 212.715.7224 | f. 212.832.5396
weisselberg@trumporg.com | trump.com

From: Corey R. Lewandowski [mailto:clewandowski@donaldtrump.com]
Sent: Friday, January 29, 2016 12:27 PM
To: Allen Weisselberg <weisselberg@trumporg.com>
Subject: RE: Veterans Charities

Allen –

Is there any way we can make some disbursements this week while in Iowa? Specifically on Saturday.

Corey R. Lewandowski
Campaign Manager
Donald J. Trump for President
www.donaldjtrump.com



From: Allen Weisselberg
Sent: Friday, January 29, 2016 12:22 PM
To: Corey R. Lewandowski
Subject: RE: Veterans Charities

Understood. Someone has to decide on how much will go to each. We won't have all the money until the week of February 8th, but we can begin distributing most of the money once collected which I'm hoping will be next week.

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THE TRUMP ORGANIZATION

Allen Weisselberg
Executive Vice-President/Chief Financial Officer
725 Fifth Avenue | New York, NY | 10022
p. 212.715.7224 | f. 212.832.5396
weisselberg@trumporg.com | trump.com

From: Corey R. Lewandowski [mailto:clewandowski@donaldtrump.com]
Sent: Friday, January 29, 2016 11:37 AM
To: Allen Weisselberg <weisselberg@trumporg.com>
Subject: RE: Veterans Charities

Not all will be given equal amounts.

Corey R. Lewandowski
Campaign Manager
Donald J. Trump for President
www.donaldjtrump.com

From: Allen Weisselberg
Sent: Friday, January 29, 2016 10:56 AM
To: Corey R. Lewandowski
Subject: RE: Veterans Charities

Understood but how much to each group is the question.

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Allen Weisselberg
Executive Vice-President/Chief Financial Officer
725 Fifth Avenue | New York, NY | 10022
p. 212.715.7224 | f. 212.832.5396
weisselberg@trumporg.com | trump.com

From: Corey R. Lewandowski [mailto:clewandowski@donaldtrump.com]
Sent: Friday, January 29, 2016 10:55 AM
To: Allen Weisselberg <weisselberg@trumporg.com>
Cc: Jeff McConney <jmcconney@trumporg.com>
Subject: RE: Veterans Charities

I think we should get the total collected and then put out a press release that we distributed the $$ to each of the groups.

Corey R. Lewandowski
Campaign Manager
Donald J. Trump for President
www.donaldjtrump.com

From: Allen Weisselberg

Sent: Friday, January 29, 2016 10:28 AM
To: Corey R. Lewandowski
Cc: Jeff McConney
Subject: Veterans Charities

We should start thinking how you want to distribute the funds collected for the Vets. Hopefully, we will have all the money collected by early next week between pledges and the website.

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Allen Weisselberg
Executive Vice-President/Chief Financial Officer
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EXHIBIT 16

Jeff McConney

From: Corey R. Lewandowski <clewandowski@donaldtrump.com>
Sent: Friday, January 29, 2016 4:47 PM
To: Jeff McConney
Subject: Latest update Trump Veteran List: Jan 29
Attachments: Final Military Charities Trump JAN 29.docx

Jeff –

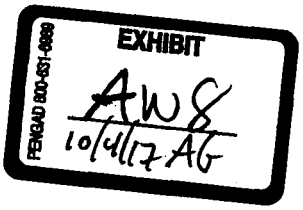
Here is the list of Veteran organizations that Mr. Trump has approved.

Corey R. Lewandowski
Campaign Manager
Donald J. Trump for President
www.donaldjtrump.com

From: Stuart Jolly
Sent: Friday, January 29, 2016 4:38 PM
To: Corey R. Lewandowski
Subject: Latest update Trump Veteran List: Jan 29

attached...

STUART JOLLY
Regional Political Director - Southeast
Donald J. Trump For President, Inc.
LTC, US Army (Ret)
C 405.514.0514



www.donaldtrumpforvets.com

AMERICAN HERO ADVENTURES, Eugene, OR – Provides stress free, stress relieving and bonding activities to the combat wounded, duty-injured Hero and their families. http://www.americanheroadventures.org/

DISABLED AMERICAN VETERANS (DAV) Charitable Service Trust, Cold Spring, KY -The Trust supports, programs ensuring quality health care for veterans, assistance to veterans suffering from PTSD, programs enhancing research and mobility for veterans with amputations, spinal cord injuries and more. http://cst.dav.org/

FISHER HOUSE FOUNDATION, Rockville MD - Fisher Houses provide military families housing close to a loved one during hospitalization for an illness, disease or injury. http://cst.dav.org/

FOLDS OF HONOR, Owasso, OK - Provide educations scholarships to the families of killed or disabled American military. https://www.foldsofhonor.org

HOMES FOR OUR TROOPS, Taunton, MA - Homes for Our Troops is a privately funded nonprofit organization building specially adapted, mortgage free homes nationwide for the most severely injured Veterans from Iraq and Afghanistan. http://www.hfotusa.org/

HONORING AMERICA'S WARRIORS, El Reno, OK - Honoring America's Warriors serves veterans and service members of all eras in Oklahoma and surrounding states.. Our program provides long-term support and camaraderie for wounded service members and veterans through complimentary programs, events, discounted services, and an online community. http://www.honoringamericaswarriors.org/

HOPE FOR THE WARRIORS, Annandale, VA - Hope for the Warriors provides comprehensive support programs for service members, veterans, and military families that are focused on transition, health and wellness, peer engagement and connections, to community resources.
http://www.hopeforthewarriors.org/story/17386757/about-us

K9 FOR WARRIORS, Ponte Vedra, FL - K9s For Warriors is dedicated to providing service canines to our warriors suffering from Post-traumatic Stress Disability, traumatic brain injury and/or military sexual trauma as a result of military service post 9/11. Our goal is to empower them to return to civilian life with dignity and independence. http://www.k9sforwarriors.org/

LIBERTY HOUSE, Manchester, NH - For more than a decade, Liberty House in Manchester, NH has been providing a safe, supportive, substance-free housing community for American veterans transitioning out of homelessness. Since opening our doors in 2004, our dedicated team of staff and volunteers has helped more than 200 homeless veterans rejoin their communities and regain fulfilling, independent lives. http://libertyhousenh.org/

MULBERRY STREET VETERANS SHELTER, Des Moines, IA - The Veterans Outreach Project works to end homelessness among Veterans by enhancing communication between the Veterans and service providers.
http://www.centraliowashelter.org/about_the_veteran_outreach_project

NAVY SEAL FOUNDATION, Virginia Beach, VA - The Navy SEAL Foundation provides immediate and ongoing support and assistance to the Naval Special Warfare Community and its families.
http://www.navysealfoundation.org/

OPERATION HOMEFRONT, Quincy, MA - Operation Homefront wishes to be the provider of choice for short term and critical assistance, long term stability and recurring support programs to military families. http://www.operationhomefront.net/

PARTNERS FOR PATRIOTS, Sioux City, IA - Partners for Patriots is a 501©(3) nonprofit corporation founded to obtain, train and provide service dogs to disabled veterans. http://www.partnersforpatriots.org/

PROJECTS FOR PATRIOTS, Sioux City, IA - Projects for Patriots found a beginning through a need identified by the Home Builders Association of Siouxland. This caring group has banded together to improve living conditions through a variety of projects related to the needs of injured veterans and their families. http://projectsforpatriots.com/

PUPPY JAKE, Des Moines, IA - Puppy Jake Foundation is a nonprofit organization dedicated to helping military veterans through the assistance of well bread, socialized and professionally trained service dogs. http://www.puppyjakefoundation.org/

RACING FOR HEROES, Mill Hall, PA - Racing for Heroes aims to fill the gap left by inadequate government resources to support our disabled veterans through, ADVOCACY, ENGAGEMENT and RACING. http://racingforheroes.org/

SUPPORT SIOUXLAND SOLDIERS, Sioux City, IA - The mission of Support Siouxland Soldiers is to honor and support all Veterans, Military families and active service members. We do this by providing free groceries, social and resource events, hot meals, care-packages, emergency financial assistance and gifts for the holidays. https://www.facebook.com/SupportSiouxlandSoldiers

TASK FORCE DAGGER FOUNDATION, McKinney, TX - The Foundation assists US Special Operations Command (SOCOM) service members and their families when a valid need is identified. Needs are verified two ways: one, through the unit command; two, through the US SOCOM Care Coalition. The Task Force Dagger Foundation responds to needs that are verified as quickly as possible. http://www.taskforcedagger.org/

THE GREEN BERET FOUNDATION, San Antonio, TX - The Green Beret Foundation provides direct and continuous support to Green Beret Communities and its Families. http://www.greenberetfoundation.org/what-we-do/

VETERANS AIRLIFT COMMAND, St. Louis Park, MN - The VAC provides free air transportation to post 9/11 combat wounded and their families for medical and other compassionate purposes through a national network of volunteer aircraft owners and pilots. http://www.veteransairlift.org/

WARRIORS FOR FREEDOM, Stillwater, OK - Provides support to our nation's heroes and their families in the areas of recreational and social activities, scholarships, veteran suicide and mental health awareness, specifically PTSD, Traumatic Brain Injuries, Military Sexual Trauma and Combat Stress Reaction. We network with other organizations to connect these heroes with resources. https://www.warriorsforfreedom.org/

22Kill, Dallas, TX – 22Kill is a global movement bridging the gap between veterans and like-minded individuals to build a community of support and understanding. 22Kill works to raise awareness to the suicide epidemic that is plaguing our country, and educate the public on mental health issues such as PTS. https://www.22kill.com/

\Final Military Charities Trump JAN 29 (002).docx

Properties

Size	81.4KB
Pages	2
Words	847
Total Editing Time	7 Minutes
Title	Add a title
Tags	Add a tag
Comments	Add comments
Template	Normal
Status	Add text
Categories	Add a category
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Hyperlink Base	Add text
Company	Specify the company

Related Dates

Last Modified	1/29/2016 4:37 PM
Created	1/29/2016 4:37 PM
Last Printed	1/28/2016 5:43 PM

Related People

Manager	Specify the manager
Author	Lisa Jane Maciejowski (Gambuzza)
	Add an author
Last Modified By	Stuart Jolly

Show Fewer Properties

EXHIBIT 17

Jeff McConney

From: Corey R. Lewandowski <clewandowski@donaldtrump.com>
Sent: Friday, January 29, 2016 5:59 PM
To: Jeff McConney
Subject: FW: AFIL IRS status
Attachments: IRS letter 501c3.pdf; ATT00001.htm

Jeff –

Here is the updated charity for IA. This one will replace the one we are waiting on the paperwork for.

Thanks

Corey R. Lewandowski
Campaign Manager
Donald J. Trump for President
www.donaldjtrump.com

From: Chuck Laudner
Sent: Friday, January 29, 2016 5:46 PM
To: Corey R. Lewandowski; Alan Cobb
Subject: Fwd: AFIL IRS status

Sent from my iPhone

Begin forwarded message:

> **From:** Tim Combs <timcombs@afiliowa.org>
> **Date:** January 29, 2016 at 4:44:37 PM CST
> **To:** <claudner@donaldtrump.com>
> **Subject: AFIL IRS status**
>
> Chuck,
>
> I have attached IRS information for you and here is our EIN 47-4503717.
>
> I just spoke with my wife and told her the news, THIS IS SO AWESOME! anyway she said the event on Monday was at 11am and said 1pm. If could send me what time you think we need to be there and we will do as you say.
>
> Thanks again!!!

Tim Combs
Americans For Independent Living
527 Park Lane Ave
Waterloo, IA 50702
office: 319-243-9932

EXHIBIT 18

From: Hope Hicks <hhicks@donaldtrump.com>
Sent: Thursday, January 28, 2016 12:38 PM
To: Jeff McConney
Cc: Allen Weisselberg;Corey R. Lewandowski;Rhona Graff;Amanda Miller;Brad Parscale
Subject: Re: Payment of $10.00 from John McEntee

Awesome!

Sent from my iPhone

> On Jan 28, 2016, at 11:31 AM, Jeff McConney <jmcconney@trumporg.com> wrote:
>
> Our first donation. The contributions are coming in.
>
> Great job Brad
>
> Jeffrey S. McConney
> Senior Vice President/Controller
> 725 Fifth Avenue | New York, NY | 10022 p. 212.715.7231 | f.
> 212.832.5396 jmcconney@trumporg.com | Trump.com
>
>
>
> -----Original Message-----
> From: support@stripe.com [mailto:support@stripe.com]
> Sent: Thursday, January 28, 2016 12:14 PM
> To: DJT Foundation <DJTFoundation@trumporg.com>
> Subject: Payment of $10.00 from John McEntee
>
> Congratulations! You've just received your first payment through Stripe. Your first transfer for this payment of $10.00 (minus any fees) will land in your bank account on February 04, 2016. All transfers following that will arrive in 2 calendar days after a successful charge.
>
> You can view the full details of this payment in your dashboard:
>
> https://dashboard.stripe.com/payments/ch_17YJLBC8tYkfeK6ii3Ffe9oV
>
> This charge will be batched together with any other activity on your account for today at midnight UTC. We don't anticipate any hiccups but, just in case, you might find this helpful if you don't see your transfer in your bank account on February 04, 2016:
>
> https://support.stripe.com/questions/transfer-delays
>
>
> We'll be here to help you with any step along the way. You can find answers to most questions and get in touch with us at https://support.stripe.com/.
>
> Yours,

>
> The Stripe team
>
> ==== Charge Summary ====
>
> Charge ID: ch_17YJLBC8tYkfeK6ii3Ffe9oV
>
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EXHIBIT 19

From: Jeff McConney
Sent: Tuesday, February 16, 2016 9:29 AM
To: Corey R Lewandowski (clewandowski@donaldtrump.com)
Cc: Allen Weisselberg
Subject: Vets

Corey,

Currently we have $1,664,000 left in DJTs foundation to distribute to the Vets. I'm still waiting on checks from donors.

Do you have a list of which veterans charities you want these funds sent to and how much for each charity??

Also, I have Richard Lefrak's check, made payable to the Intrepid Fallen Heroes Fund. Should I get it to Campbell to be sent to the charity?

Lastly, how much longer do you want to keep the TrumpForVets website up and running? There hasn't been much activity lately.

Jeff

TRUMP
THE TRUMP ORGANIZATION

Jeffrey S. McConney
Senior Vice President/Controller
725 Fifth Avenue | New York, NY | 10022
p. 212.715.7231 | f. 212.832.5396
jmcconney@trumporg.com | Trump.com



EXHIBIT 20

Deborah Tarasoff

From: Jeff McConney
Sent: Monday, March 07, 2016 11:22 AM
To: Larry Glick; Deborah Tarasoff
Cc: clewandowski@donaldtrump.com
Subject: RE: Updated Vet Donations List

Deb,

Please cut a check out of DJTs foundation in the amount of $40,000 to Veterans in Command. Post the check to the Veterans contribution a/c and give the check to Rebecca to send to DJT for signature.

Put a note on the check to return the signed check to me.

Thanks
Jeff

TRUMP
THE TRUMP ORGANIZATION

Jeffrey S. McConney
Senior Vice President/Controller
725 Fifth Avenue | New York, NY | 10022
p. 212.715.7231 | f. 212.832.5396
jmcconney@trumporg.com | Trump.com



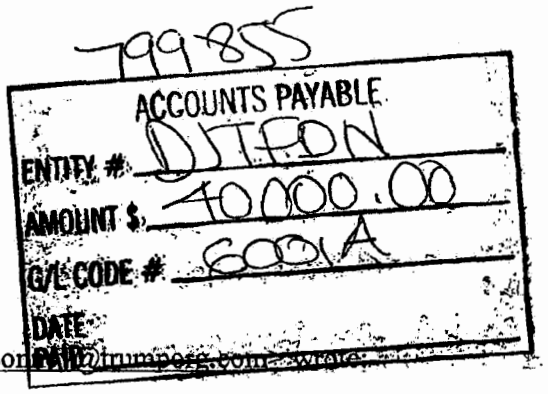
From: Larry Glick
Sent: Monday, March 07, 2016 11:17 AM
To: Jeff McConney <jmcconney@trumporg.com>
Cc: clewandowski@donaldtrump.com
Subject: Re: Updated Vet Donations List

Yes Jeff, spoke to DJT and he approved another 40k. Please cut the check for him to approve. Thanks.

Larry

Lawrence Glick
EVP Development
Trump Organization
725 5th Avenue, 25th Floor
New York, NY 10022
P: 212 836-3224
C: 646 468-2353xk for DJT to approve.
Lglick@trumporg.com

Sent from my iPhone



On Mar 7, 2016, at 11:15 AM, Jeff McConney <jmcconney@trumporg.com> wrote:

Larry,

Are we giving this charity another contribution?

Thanks
Jeff

<image001.png>

Jeffrey S. McConney
Senior Vice President/Controller
725 Fifth Avenue | New York, NY | 10022
p. 212.715.7231 | f. 212.832.5396
jmcconney@trumporg.com | Trump.com

From: Larry Glick
Sent: Wednesday, February 17, 2016 8:16 AM
To: Jeff McConney <jmcconney@trumporg.com>
Subject: Re: Updated Vet Donations List

Veterans in Command will be getting another check.

Lawrence Glick
EVP Development
Trump Organization
725 5th Avenue, 25th Floor
New York, NY 10022
P: 212 836-3224
C: 646 468-2353
Lglick@trumporg.com

Sent from my iPhone

On Feb 17, 2016, at 8:08 AM, Jeff McConney <jmcconney@trumporg.com> wrote:

> What 50k are u talking about?
>
> Sent from my iPhone
>
> On Feb 16, 2016, at 7:01 PM, Larry Glick <lglick@trumporg.com> wrote:
>
> > Just waiting for the press and probably going to send out another 50k to charity we discussed. :)
> >
> > Lawrence Glick
> > EVP Development
> > Trump Organization
> > 725 5th Avenue, 25th Floor
> > New York, NY 10022
> > P: 212 836-3224
> > C: 646 468-2353
> > Lglick@trumporg.com
> >
> > Sent from my iPhone

Begin forwarded message:

From: Campbell Burr <cburr@donaldtrump.com>
Date: February 16, 2016 at 7:00:14 PM EST
To: Jeff McConney <jmcconney@trumporg.com>, Rhona Graff <rgraff@trumporg.com>, "Corey R. Lewandowski" <clewandowski@donaldtrump.com>
Cc: Allen Weisselberg <weisselberg@trumporg.com>, Larry Glick <lglick@trumporg.com>
Subject: Updated Vet Donations List

Team- Please see an updated list of checks that have been sent to the veterans groups below.

The three listed below in bold are going out today.

Campbell

Organization	Amount ($)	Sent through
22Kill	200,000	Stewart J. Rahr Foundation
American Hero Adventures	100,000	Donald J. Trump Foundation
Americans for Equal Living	100,000	Donald J. Trump Foundation
Central Iowa Shelter and Services	100,000	Donald J. Trump Foundation
Fisher House Foundation	100,000	Stewart J. Rahr Foundation
Folds of Honor Foundation	200,000	Stewart J. Rahr Foundation
Green Beret Foundation	100,000	Donald J. Trump Foundation
Green Beret Foundation	**250,000**	**Carl C. Icahn Foundation**
Homes for Our Troops	50,000	Stewart J. Rahr Foundation
Honoring America's Warriors	100,000	Donald J. Trump Foundation
Hope for the Warriors	50,000	Stewart J. Rahr Foundation
Intrepid Fallen Heroes Fund	**100,000**	**Richard S. and Karen LeFrak Charitable Foundation, Inc.**
K9s for Warriors	50,000	Stewart J. Rahr Foundation
Liberty House Inc	100,000	Stewart J. Rahr Foundation
Navy SEAL Foundation	100,000	Stewart J. Rahr Foundation
Navy SEAL Foundation	50,000	Ben Lebow (Howard Lorber's partner)
Navy SEAL Foundation	**250,000**	**Carl C. Icahn Foundation**
Operation Homefront	50,000	Stewart J. Rahr Foundation

Partners for Patriots Inc	100,000	Donald J. Trump Foundation
Puppy Jake Foundation	100,000	Donald J. Trump Foundation
Racing for Heroes	100,000	Donald J. Trump Foundation
Support Siouxland Soldiers	100,000	Donald J. Trump Foundation
Task Force Dagger Foundation	50,000	Stewart J. Rahr Foundation
The Disabled American Veterans	100,000	Donald J. Trump Foundation
Veterans Airlift Command	100,000	Donald J. Trump Foundation
Veterans in Command	10,000	Donald J. Trump Foundation
Warriors for Freedom Foundation	50,000	Stewart J. Rahr Foundation
Total	2,760,000	

From: Campbell Burr
Sent: Friday, February 12, 2016 4:53 PM
To: Jeff McConney; Rhona Graff; Corey R. Lewandowski
Cc: Allen Weisselberg; Larry Glick
Subject: Updated Re: Vet Donations

Team- Please find an updated list of checks that have been sent to vet organizations below.

Campbell

Organization	Amount ($)	Sent through
22Kill	200,000	Stewart J. Rahr Foundation
American Hero Adventures	100,000	Donald J. Trump Foundation
Americans for Equal Living	100,000	Donald J. Trump Foundation
Central Iowa Shelter and Services	100,000	Donald J. Trump Foundation
Fisher House Foundation	100,000	Stewart J. Rahr Foundation
Folds of Honor Foundation	200,000	Stewart J. Rahr Foundation
Green Beret Foundation	100,000	Donald J. Trump Foundation
Homes for Our Troops	50,000	Stewart J. Rahr Foundation
Honoring America's Warriors	100,000	Donald J. Trump Foundation
Hope for the Warriors	50,000	Stewart J. Rahr Foundation
K9s for Warriors	50,000	Stewart J. Rahr Foundation
Liberty House Inc	100,000	Stewart J. Rahr Foundation
Navy SEAL Foundation	100,000	Stewart J. Rahr Foundation
Navy SEAL Foundation	50,000	United Way
Operation Homefront	50,000	Stewart J. Rahr Foundation

Partners for Patriots Inc	100,000	Donald J. Trump Foundation
Puppy Jake Foundation	100,000	Donald J. Trump Foundation
Racing for Heroes	100,000	Donald J. Trump Foundation
Support Siouxland Soldiers	100,000	Donald J. Trump Foundation
Task Force Dagger Foundation	50,000	Stewart J. Rahr Foundation
The Disabled American Veterans	100,000	Donald J. Trump Foundation
Veterans Airlift Command	100,000	Donald J. Trump Foundation
Veterans In Command	10,000	Donald J. Trump Foundation
Warriors for Freedom Foundation	50,000	Stewart J. Rahr Foundation
Total	2,160,000	

From: Jeff McConney <jmcconney@trumporg.com>
Sent: Friday, February 12, 2016 10:15 AM
To: Campbell Burr; Rhona Graff; Corey R. Lewandowski
Cc: Allen Weisselberg; Larry Glick
Subject: RE: Vet Donations

I think Larry mailed the check last nite.

Larry-is that correct?

<image001.png>

Jeffrey S. McConney
Senior Vice President/Controller
725 Fifth Avenue | New York, NY | 10022
p. 212.715.7231 | f. 212.832.5396
jmcconney@trumporg.com | Trump.com

From: Campbell Burr [mailto:cburr@donaldtrump.com]
Sent: Friday, February 12, 2016 9:28 AM
To: Jeff McConney <jmcconney@trumporg.com>; Rhona Graff <rgraff@trumporg.com>; Corey R. Lewandowski <clewandowski@donaldtrump.com>
Cc: Allen Weisselberg <weisselberg@trumporg.com>
Subject: Re: Vet Donations

Thank you, Jeff. Did you send that out? I did not have that one in my pile.

Campbell

From: Jeff McConney <jmcconney@trumporg.com>
Sent: Friday, February 12, 2016 9:14 AM

To: Campbell Burr; Rhona Graff; Corey R. Lewandowski
Cc: Allen Weisselberg
Subject: RE: Vet Donations

Campbell,

There was one more contribution made by the DJT Foundation to Veterans in Command in the amount of $10,000.

Jeff



Jeffrey S. McConney
Senior Vice President/Controller
725 Fifth Avenue | New York, NY | 10022
p. 212.715.7231 | f. 212.832.5396

jmcconney@trumporg.com | Trump.com

From: Campbell Burr [mailto:cburr@donaldtrump.com]
Sent: Friday, February 12, 2016 8:19 AM
To: Rhona Graff <rgraff@trumporg.com>; Jeff McConney <jmcconney@trumporg.com>; Corey R. Lewandowski <clewandowski@donaldtrump.com>
Subject: Vet Donations

Team- So that we are all on the same page, below is a list of the checks that were sent out to vet organizations yesterday. If you have any additions, please let me know.

Thank you,

Campbell

Organization	Amount ($)	Sent through
22Kill	200,000	Stewart J. Rahr Foundation
American Hero Adventures	100,000	Donald J. Trump Foundation
Americans for Equal Living	100,000	Donald J. Trump Foundation
Fisher House Foundation	100,000	Stewart J. Rahr Foundation
Folds of Honor Foundation	200,000	Stewart J. Rahr Foundation
Green Beret Foundation	100,000	Donald J. Trump Foundation
Homes for Our Troops	50,000	Stewart J. Rahr Foundation
Honoring America's Warriors	100,000	Donald J. Trump Foundation
Hope for the Warriors	50,000	Stewart J. Rahr Foundation
K9s for Warriors	50,000	Stewart J. Rahr Foundation
Navy SEAL Foundation	100,000	Stewart J. Rahr Foundation
Operation Homefront	50,000	Stewart J. Rahr Foundation
Partners for Patriots Inc	100,000	Donald J. Trump Foundation
Racing for Heroes	100,000	Donald J. Trump Foundation
Task Force Dagger Foundation	50,000	Stewart J. Rahr Foundation
The Disabled American Veterans	100,000	Donald J. Trump Foundation
Warriors for Freedom Foundation	50,000	Stewart J. Rahr Foundation

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EXHIBIT 21

From: Corey R. Lewandowski <clewandowski@donaldtrump.com>
Sent: Tuesday, March 22, 2016 5:24 PM
To: Allen Weisselberg
Cc: Jeff McConney
Subject: Re: Marine Corp law enforcement foundation

Thank you.

> On Mar 22, 2016, at 5:20 PM, Allen Weisselberg <weisselberg@trumporg.com> wrote:
>
> We do have the money. We will draw a check and cover letter which we will overnight to Donald for delivery tomorrow. Please look for the check and letter so you can forward to them. Please note we gave him $125,000 in 2015.
>
>
>
> Allen Weisselberg
> The Trump Organization
> Executive Vice-President/Chief Financial Officer
> 725 Fifth Avenue | New York, NY | 10022 p. 212.715.7224 | f.
> 212.832.5396 weisselberg@trumporg.com | trump.com
>
> -----Original Message-----
> From: Corey R. Lewandowski [mailto:clewandowski@donaldtrump.com]
> Sent: Tuesday, March 22, 2016 4:59 PM
> To: Allen Weisselberg <weisselberg@trumporg.com>; Jeff McConney
> <jmcconney@trumporg.com>
> Subject: Marine Corp law enforcement foundation
>
> Allen --
>
> Do we have the ability to give a check to these guys from the Foundation?
>
> As you know, Jim Kallstrom is the President and the media has been asking if he had received money from the foundation.
>
> If available, could we please send them $100K?
>
> Thank you
>
> Corey
>
> This e-mail message, and any attachments to it, are for the sole use of the intended recipients, and may contain confidential and privileged information. Any unauthorized review, use, disclosure or distribution of this email message or its attachments is prohibited. If you are not the intended recipient, please contact the sender by reply email and destroy all copies of the original message. Please note that any views or opinions presented in this email are solely those of the author and do not necessarily represent those of the company. Finally, while the company uses virus protection, the recipient should check this email and any attachments for the presence of viruses. The company accepts no liability for any damage caused by any virus transmitted by this email.

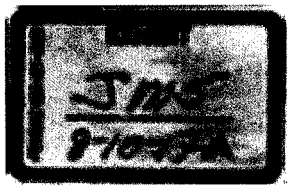
EXHIBIT
PENGAD 800-631-6989
AW 17
10/4/17 AG

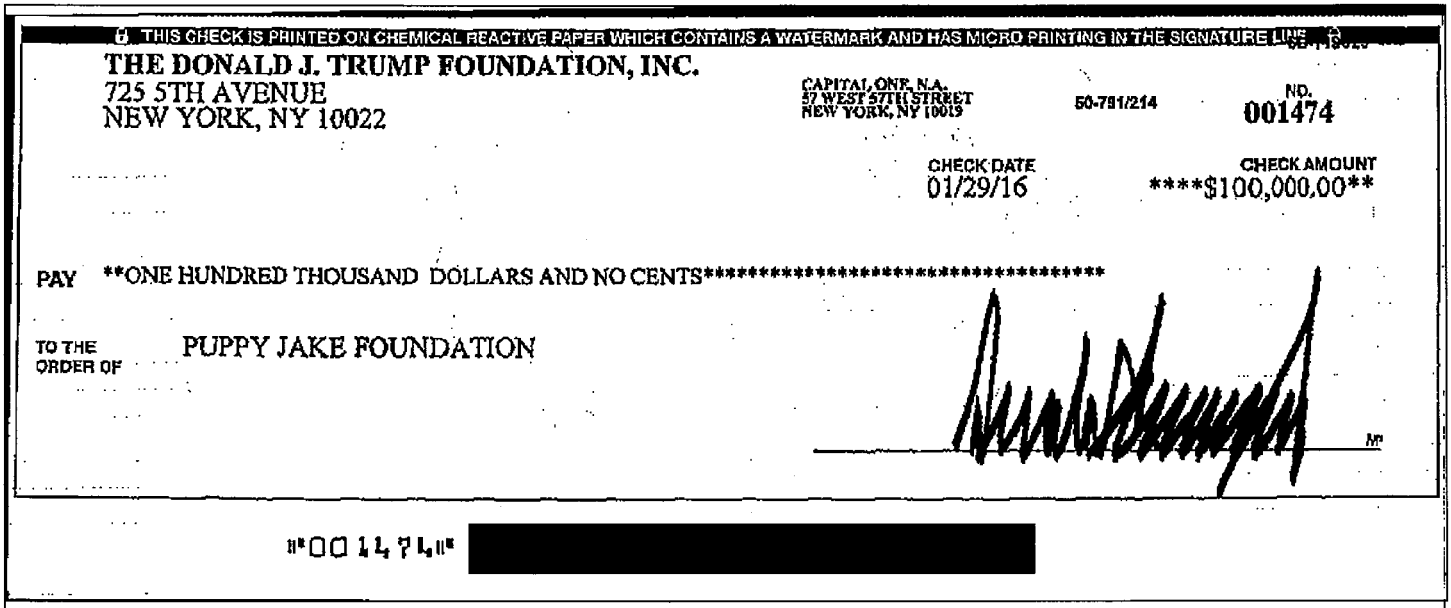
EXHIBIT 22



The Donald J Trump Foundation Inc.
List of Contributions to Veterans
2016

Vendor	Check Date	Check Number	Amount
SUPPORT SIOUXLAND SOLDIERS	01/29/16	001471	100,000.00
VETERANS AIRLIFT COMMAND	01/29/16	001472	100,000.00
CENTRAL IOWA SHELTER & SERVICES	01/29/16	001473	100,000.00
PUPPY JAKE FOUNDATION	01/29/16	001474	100,000.00
AMERICANS FOR EQUAL LIVING	02/02/16	001475	100,000.00
AMERICAN HERO ADVENTURES	02/10/16	001477	100,000.00
THE DISABLED AMERICAN VETERANS	02/10/16	001478	100,000.00
GREEN BERET FOUNDATION	02/10/16	001479	100,000.00
HONORING AMERICA'S WARRIORS	02/10/16	001480	100,000.00
PARTNERS FOR PATRIOTS INC	02/10/16	001482	100,000.00
RACING FOR HEROES INC	02/10/16	001483	100,000.00
VETERANS IN COMMAND	02/10/16	001485	10,000.00
ACHILLES INTERNATIONAL INC	02/18/16	001486	100,000.00
EASTER SEALS NH	02/18/16	001487	25,000.00
VETERANS IN COMMAND	03/07/16	001490	40,000.00
MARINE CORPS - LAW ENFORCEMENT FOUNDATION	03/22/16	001491	100,000.00
ACHILLES INTERNATIONAL INC	05/24/16	001497	100,000.00
RACING FOR HEROES INC	05/24/16	001498	100,000.00
VETERANS IN COMMAND	05/24/16	001499	100,000.00
AMERICAS VETDOGS THE VETERANS K9 CORPS INC	05/24/16	001500	75,000.00
AMVETS	05/24/16	001501	75,000.00
ARMED SERVICES YMCA OF THE USA	05/24/16	001502	75,000.00
BOB WOODRUFF FAMILY FOUNDATION INC	05/24/16	001503	75,000.00
CONNECTED WARRIORS INC	05/24/16	001504	75,000.00
FOUNDATION FOR AMERICAN VETERANS	05/24/16	001505	75,000.00
FREEDOM ALLIANCE	05/24/16	001506	75,000.00
HIRE HEROES USA	05/24/16	001507	75,000.00
INTREPID FALLEN HEROES FUND	05/24/16	001508	75,000.00
THE MISSION CONTINUES	05/24/16	001510	75,000.00
THE NATIONAL MILITARY FAMILY ASSOCIATION INC	05/24/16	001511	75,000.00
NAVY-MARINE CORPS RELIEF SOCIETY	05/24/16	001512	75,000.00
VIETNAM VETERANS WORKSHOP INC	05/24/16	001514	75,000.00
NEW ENGLANDS WOUNDED VETERANS INC	05/24/16	001515	75,000.00
PROJECTS FOR PATRIOTS	06/28/16	001516	100,000.00
			2,825,000.00





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THE DONALD J. TRUMP FOUNDATION, INC.
725 5TH AVENUE
NEW YORK, NY 10022

CAPITAL ONE, N.A.
57 WEST 57TH STREET
NEW YORK, NY 10019

50-791/214

NO. 001474

CHECK DATE 01/29/16

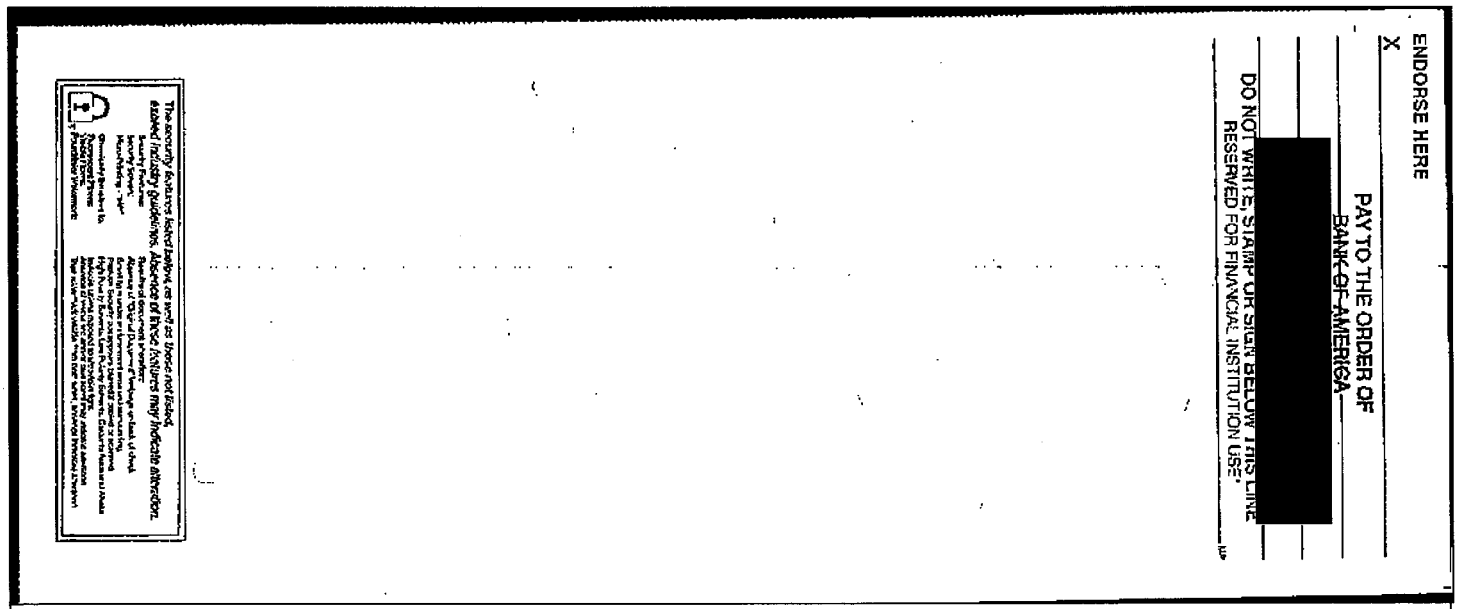
CHECK AMOUNT ****$100,000.00**

PAY **ONE HUNDRED THOUSAND DOLLARS AND NO CENTS**********

TO THE ORDER OF PUPPY JAKE FOUNDATION

⑈001474⑈ [redacted]

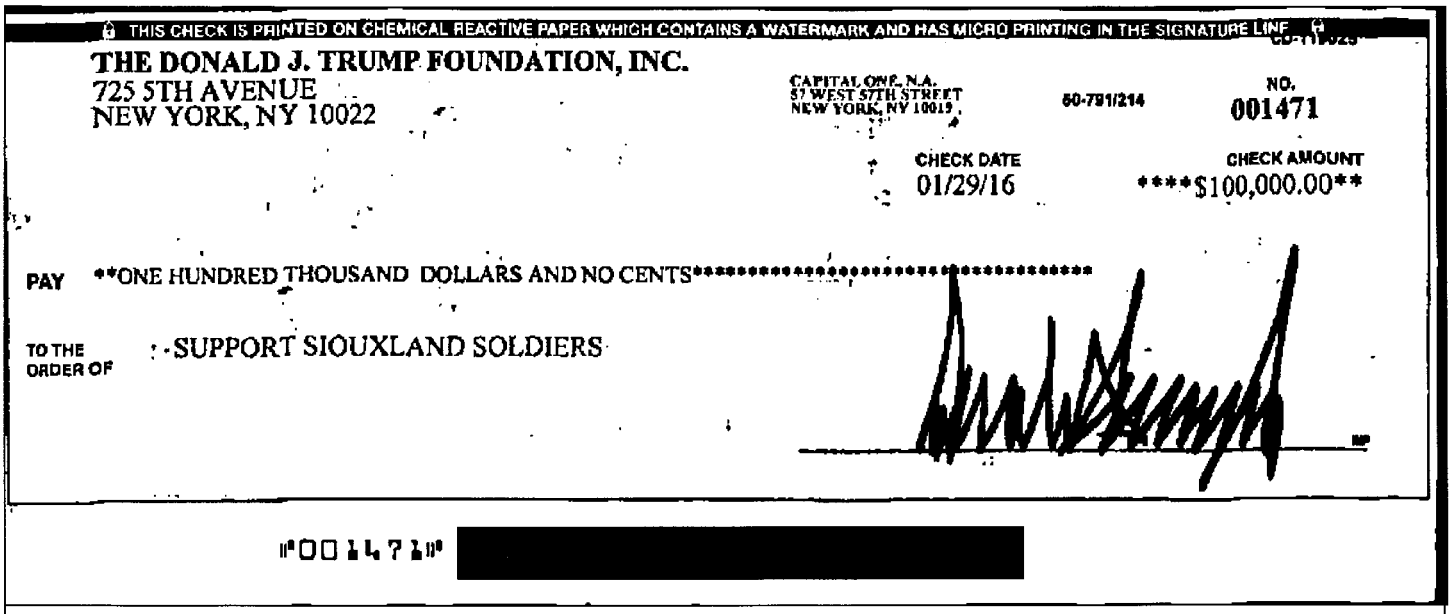
ProcDate: 2016/02/02
AccountNum: [redacted]
CheckAmt: 100,000.00
SerialNum: 1474
MflmSeqNum: [redacted]



ENDORSE HERE
X
PAY TO THE ORDER OF
BANK OF AMERICA
DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE
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ProcDate: 2016/02/02
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CheckAmt: 100,000.00
SerialNum: 1474
MflmSeqNum: [redacted]



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NO. 001471

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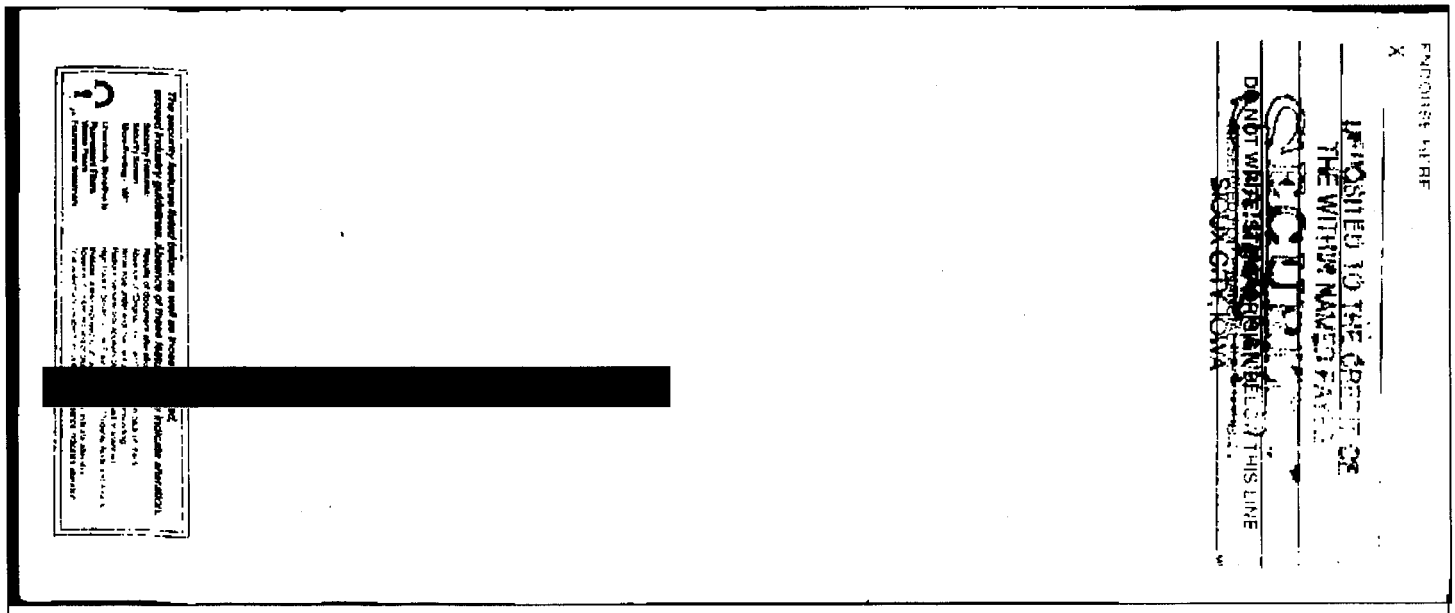
CHECK AMOUNT ****$100,000.00**

PAY **ONE HUNDRED THOUSAND DOLLARS AND NO CENTS**********

TO THE ORDER OF SUPPORT SIOUXLAND SOLDIERS

⑈001471⑈ [redacted]

ProcDate: 2016/02/02
AccountNum: [redacted]
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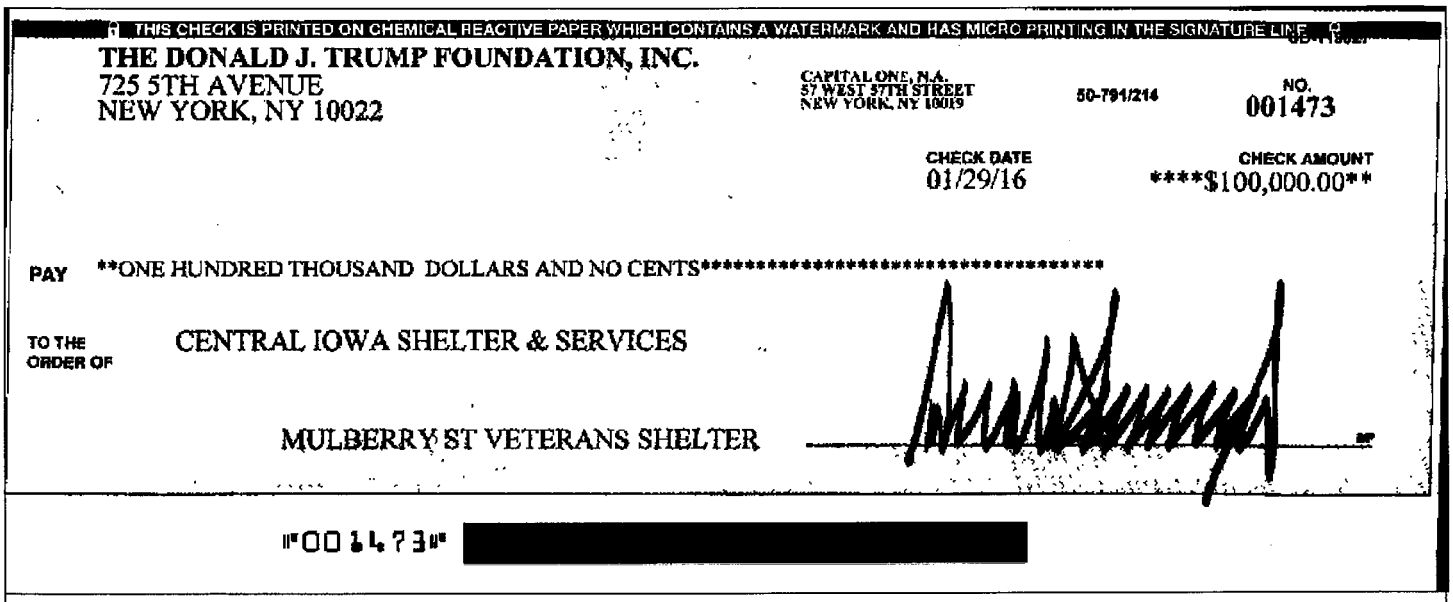


[redacted]

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ProcDate: 2016/02/02
AccountNum: [redacted]
CheckAmt: 100,000.00
SerialNum: 1471
MflmSeqNum: [redacted]



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57 WEST 57TH STREET
NEW YORK, NY 10019

50-791/214

NO. 001473

CHECK DATE 01/29/16

CHECK AMOUNT ****$100,000.00**

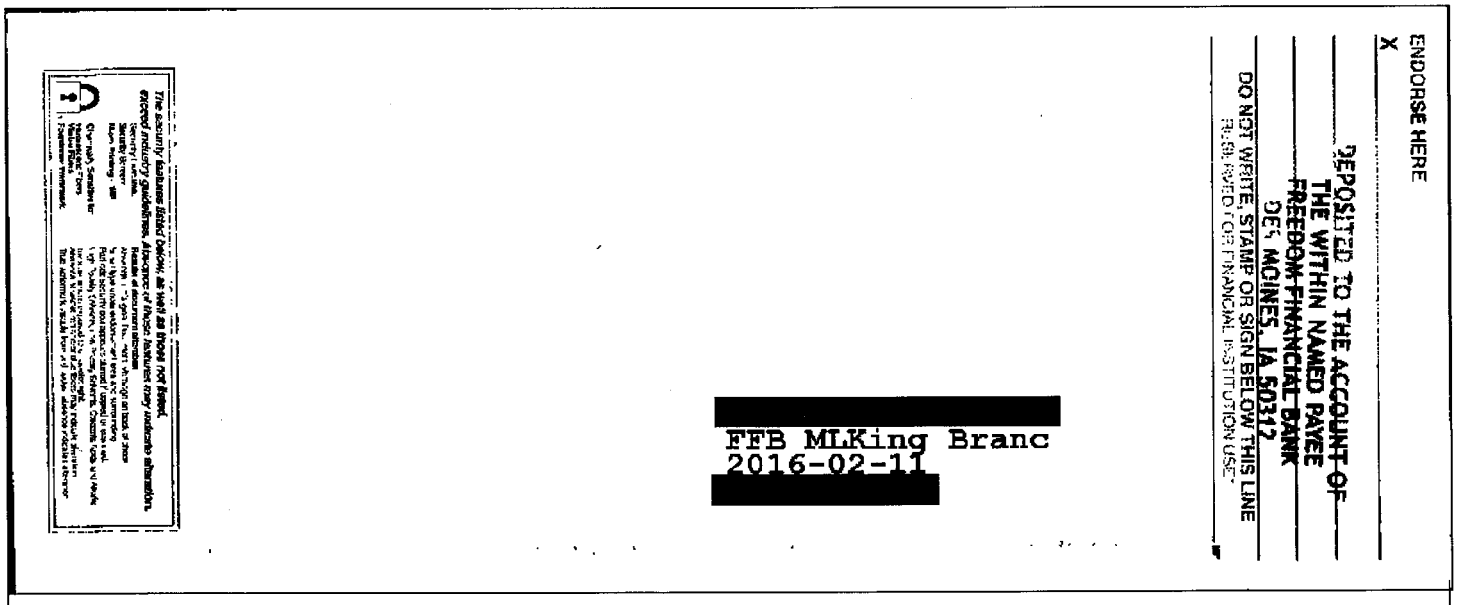
PAY **ONE HUNDRED THOUSAND DOLLARS AND NO CENTS**********

TO THE ORDER OF CENTRAL IOWA SHELTER & SERVICES

MULBERRY ST VETERANS SHELTER

⑈001473⑈ [redacted]

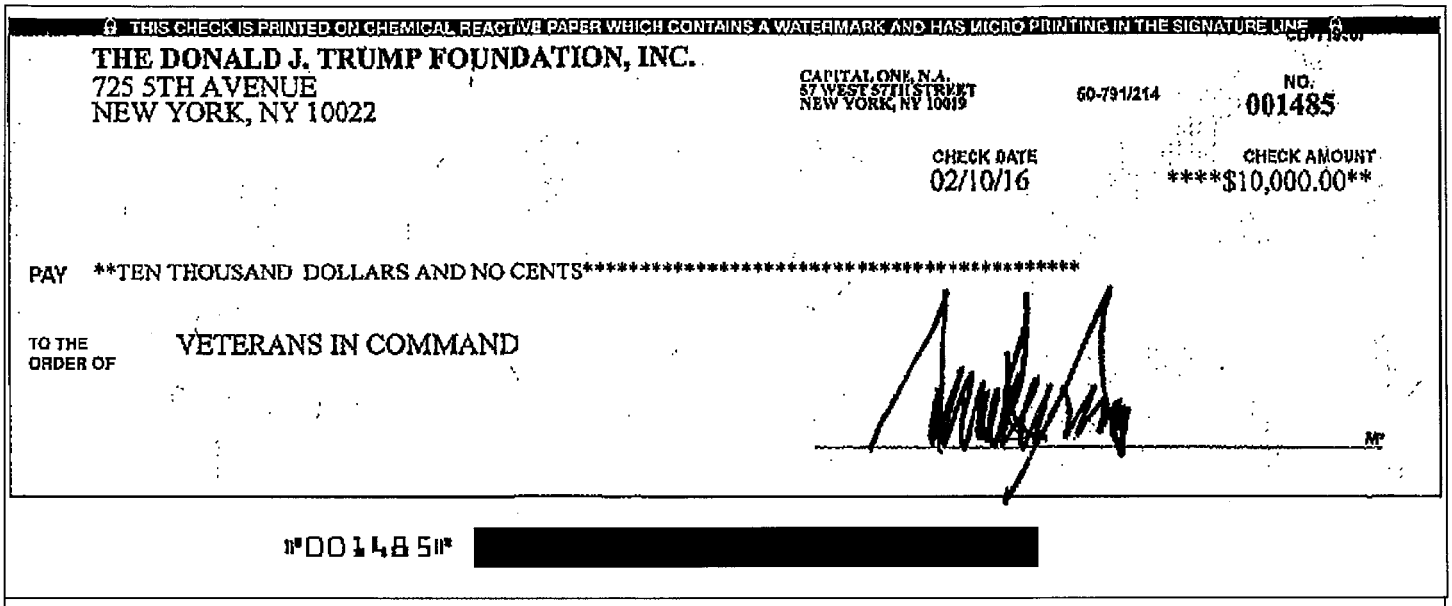
ProcDate: 2016/02/12
AccountNum: [redacted]
CheckAmt: 100,000.00
SerialNum: 1473
MflmSeqNum: [redacted]



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DEPOSITED TO THE ACCOUNT OF
THE WITHIN NAMED PAYEE
FREEDOM FINANCIAL BANK
DES MOINES, IA 50312
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[redacted]
FFB MLKing Branc
2016-02-11
[redacted]

ProcDate: 2016/02/12
AccountNum: [redacted]
CheckAmt: 100,000.00
SerialNum: 1473
MflmSeqNum: [redacted]



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NEW YORK, NY 10019

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NO. 001485

CHECK DATE 02/10/16

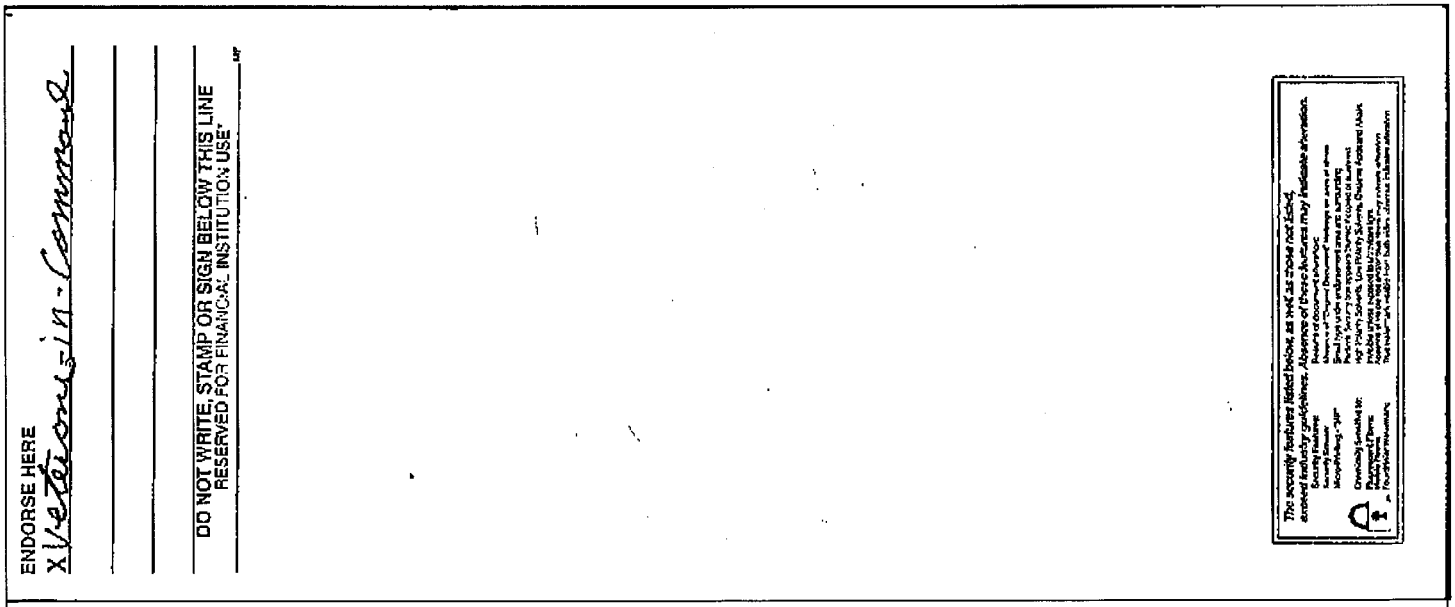
CHECK AMOUNT ****$10,000.00**

PAY **TEN THOUSAND DOLLARS AND NO CENTS**********

TO THE ORDER OF VETERANS IN COMMAND

⑈001485⑈ [redacted]

ProcDate: 2016/02/16
AccountNum: [redacted]
CheckAmt: 10,000.00
SerialNum: 1485
MfilmSeqNum: [redacted]

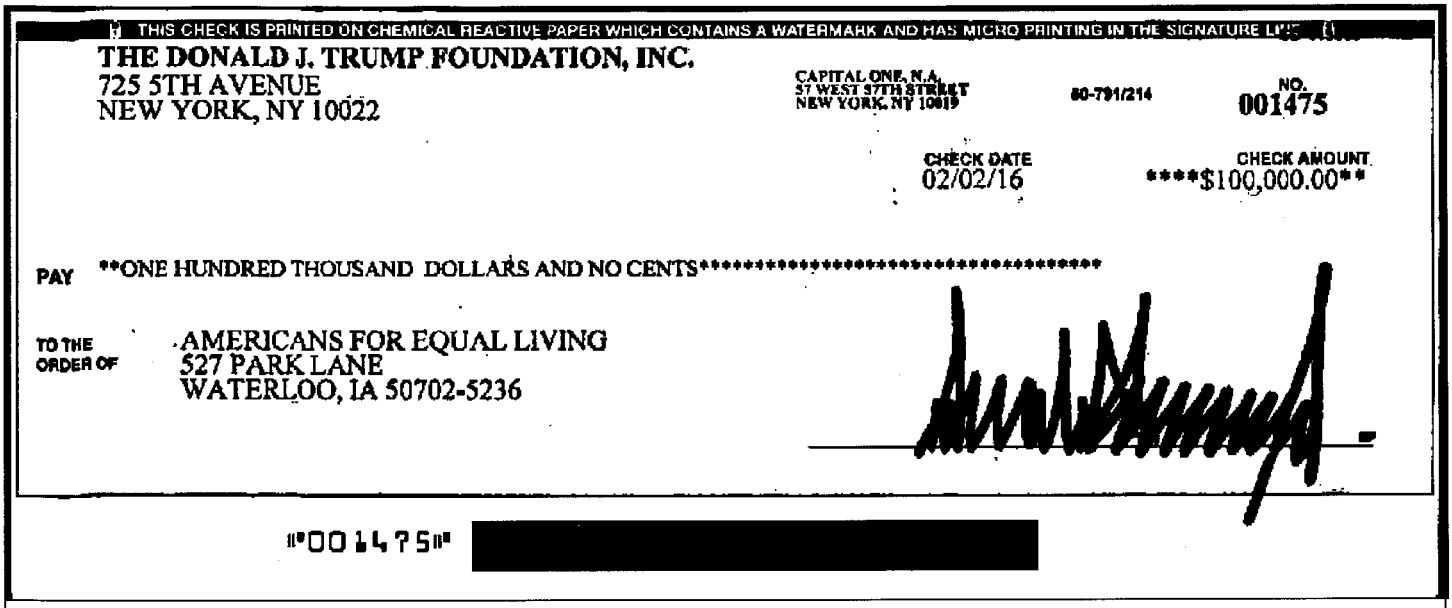


ENDORSE HERE
X Veterans in Command

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ProcDate: 2016/02/16
AccountNum: [redacted]
CheckAmt: 10,000.00
SerialNum: 1485
MfilmSeqNum: [redacted]



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57 WEST 57TH STREET
NEW YORK, NY 10019

80-791/214

NO. 001475

CHECK DATE 02/02/16

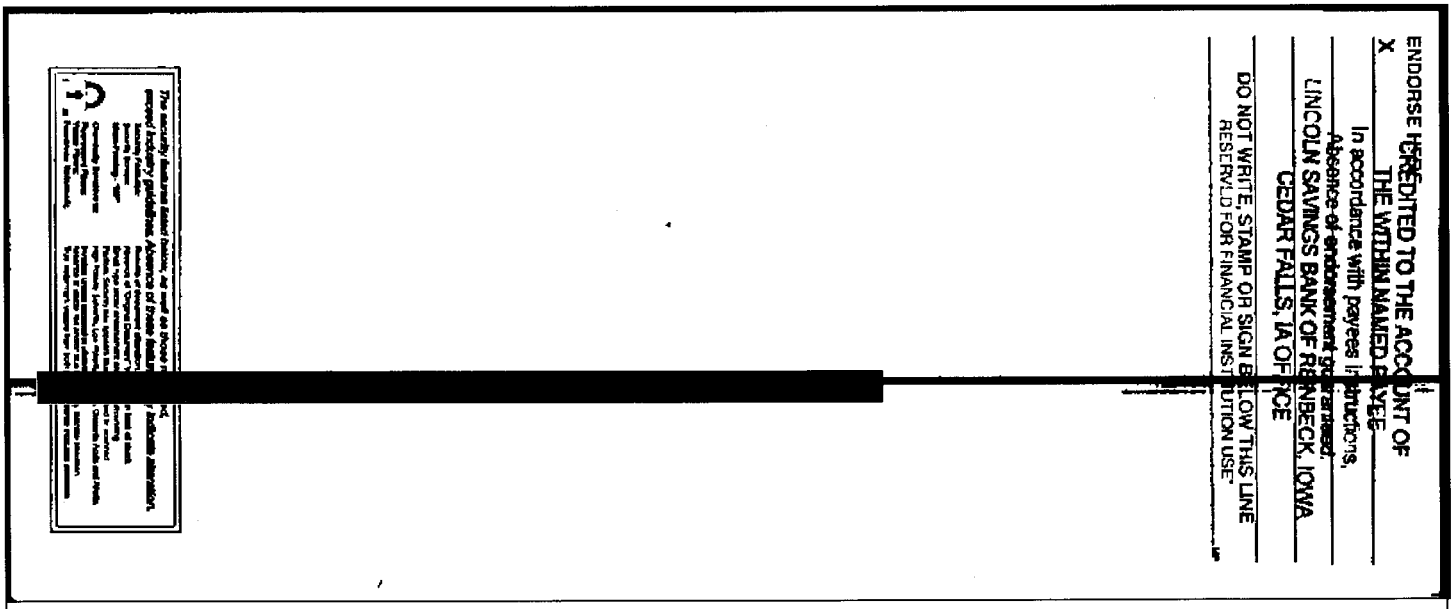
CHECK AMOUNT ****$100,000.00**

PAY **ONE HUNDRED THOUSAND DOLLARS AND NO CENTS**********

TO THE ORDER OF AMERICANS FOR EQUAL LIVING
527 PARK LANE
WATERLOO, IA 50702-5236

⑈001475⑈ [redacted]

ProcDate: 2016/02/16
AccountNum: [redacted]
CheckAmt: 100,000.00
SerialNum: 1475
MflmSeqNum: [redacted]



[redacted]

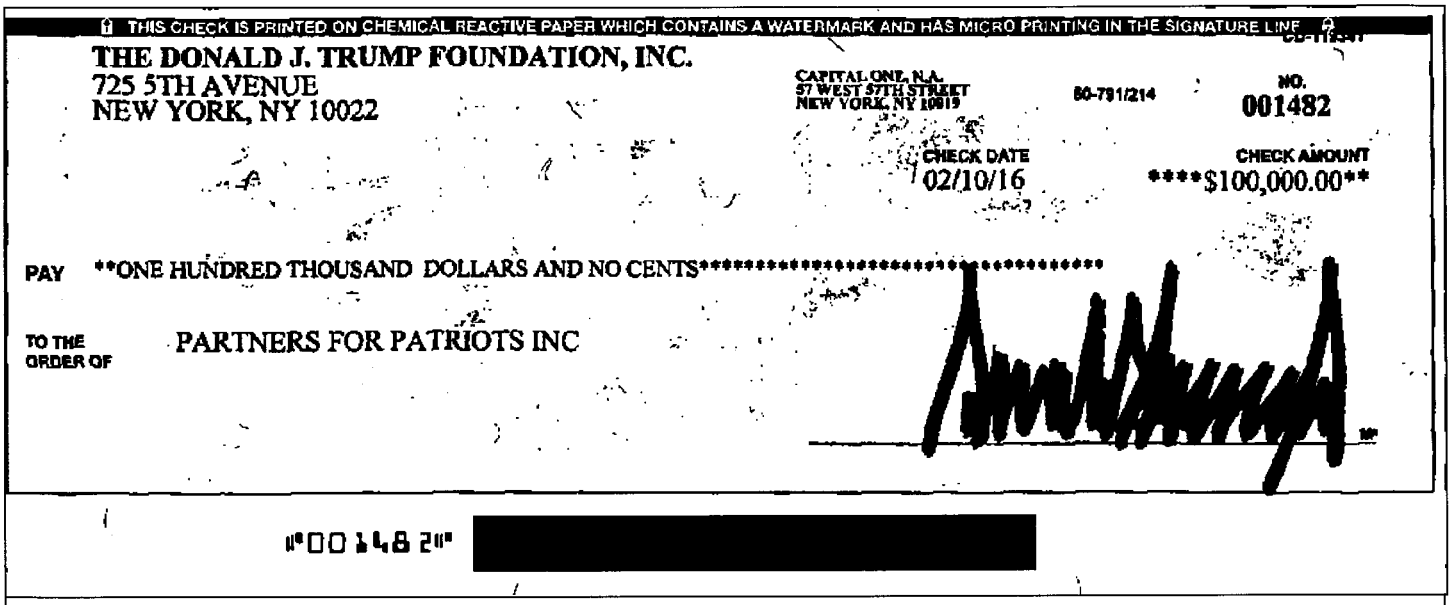
ENDORSE HERE

X

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE
RESERVED FOR FINANCIAL INSTITUTION USE

CREDITED TO THE ACCOUNT OF
THE WITHIN NAMED PAYEE
In accordance with payees instructions.
Absence of endorsement guaranteed.
LINCOLN SAVINGS BANK OF RENBECK, IOWA
CEDAR FALLS, IA OFFICE

ProcDate: 2016/02/16
AccountNum: [redacted]
CheckAmt: 100,000.00
SerialNum: 1475
MflmSeqNum: [redacted]



THIS CHECK IS PRINTED ON CHEMICAL REACTIVE PAPER WHICH CONTAINS A WATERMARK AND HAS MICRO PRINTING IN THE SIGNATURE LINE

THE DONALD J. TRUMP FOUNDATION, INC.
725 5TH AVENUE
NEW YORK, NY 10022

CAPITAL ONE, N.A.
57 WEST 57TH STREET
NEW YORK, NY 10019

60-791/214

NO. 001482

CHECK DATE 02/10/16

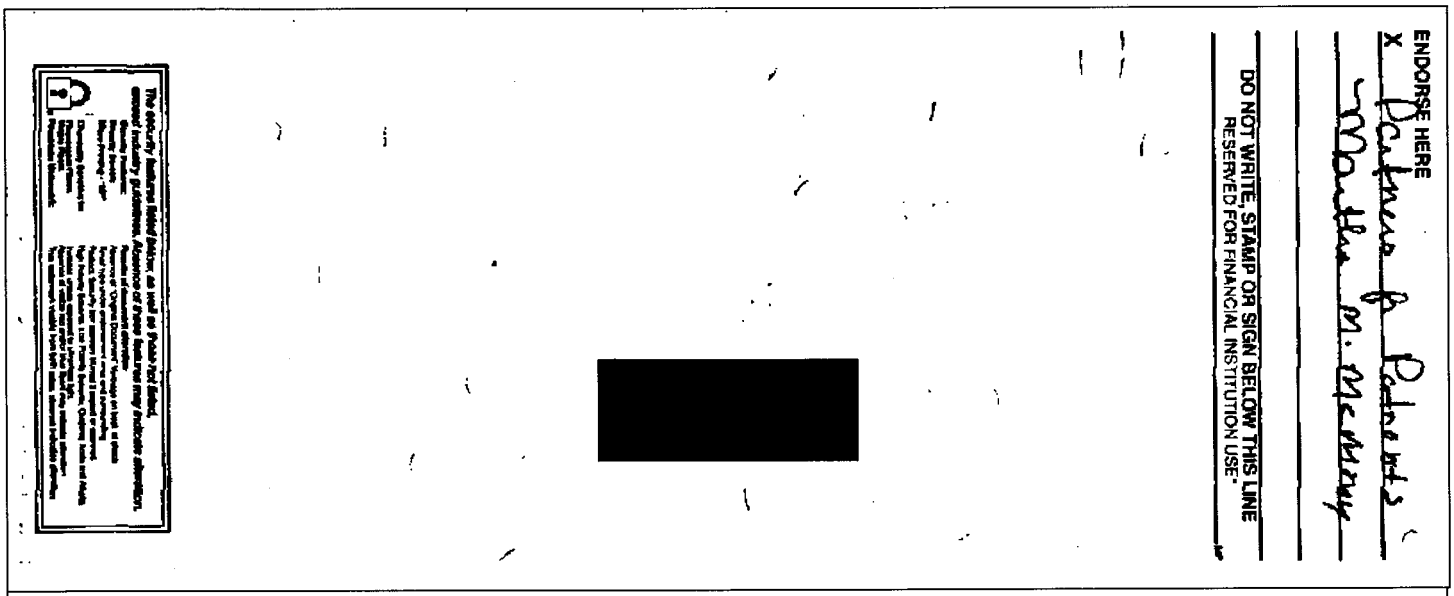
CHECK AMOUNT ****$100,000.00**

PAY **ONE HUNDRED THOUSAND DOLLARS AND NO CENTS**********

TO THE ORDER OF PARTNERS FOR PATRIOTS INC

⑈001482⑈ [redacted]

ProcDate: 2016/02/16
AccountNum: [redacted]
CheckAmt: 100,000.00
SerialNum: 1482
MflmSeqNum: [redacted]

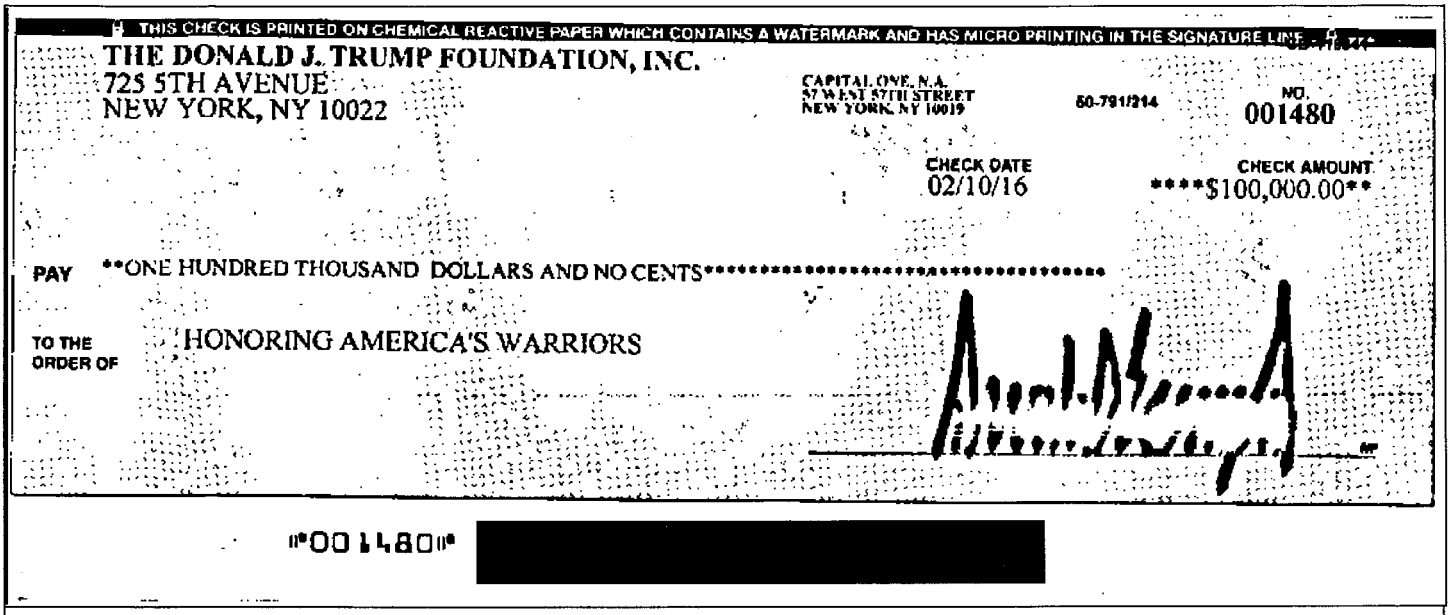


[redacted]

ENDORSE HERE
X Partners for Patriots
Martin M. McMurray

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE
RESERVED FOR FINANCIAL INSTITUTION USE

ProcDate: 2016/02/16
AccountNum: [redacted]
CheckAmt: 100,000.00
SerialNum: 1482
MflmSeqNum: [redacted]



THIS CHECK IS PRINTED ON CHEMICAL REACTIVE PAPER WHICH CONTAINS A WATERMARK AND HAS MICRO PRINTING IN THE SIGNATURE LINE

THE DONALD J. TRUMP FOUNDATION, INC.
725 5TH AVENUE
NEW YORK, NY 10022

CAPITAL ONE, N.A.
57 WEST 57TH STREET
NEW YORK, NY 10019

50-791/214

NO. 001480

CHECK DATE 02/10/16

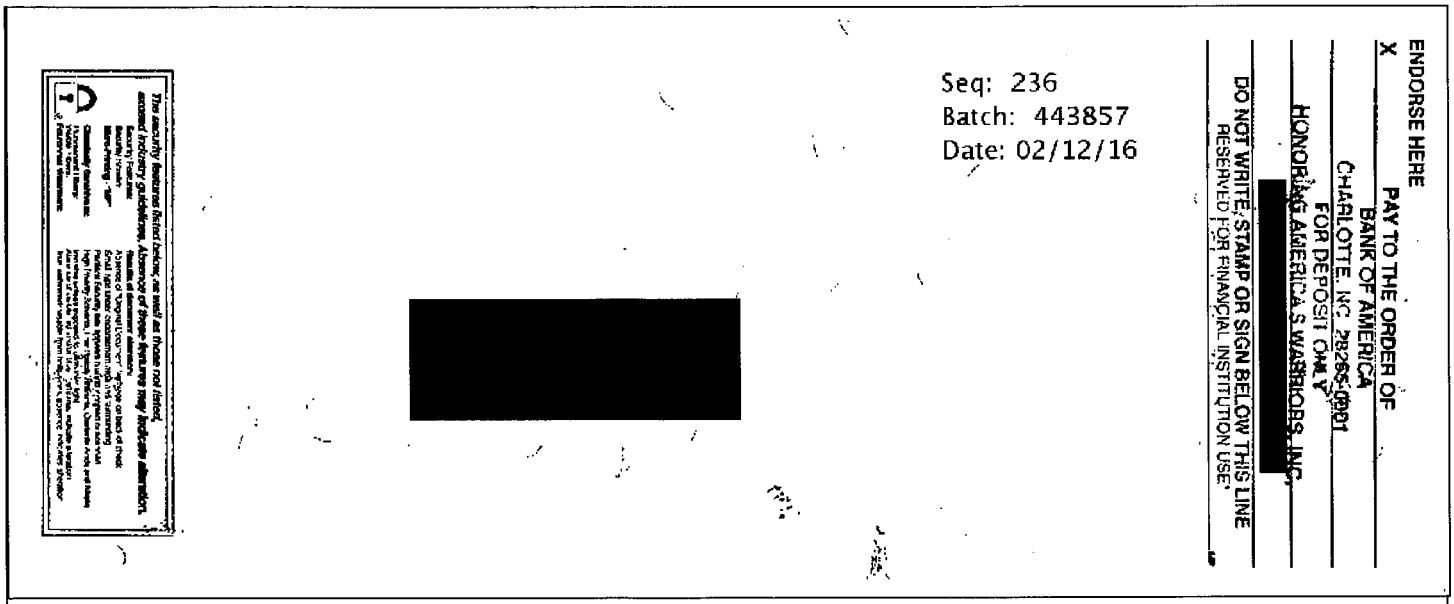
CHECK AMOUNT ****$100,000.00**

PAY **ONE HUNDRED THOUSAND DOLLARS AND NO CENTS**********

TO THE ORDER OF HONORING AMERICA'S WARRIORS

⑈001480⑈ [redacted]

ProcDate: 2016/02/16
AccountNum: [redacted]
CheckAmt: 100,000.00
SerialNum: 1480
MflmSeqNum: [redacted]

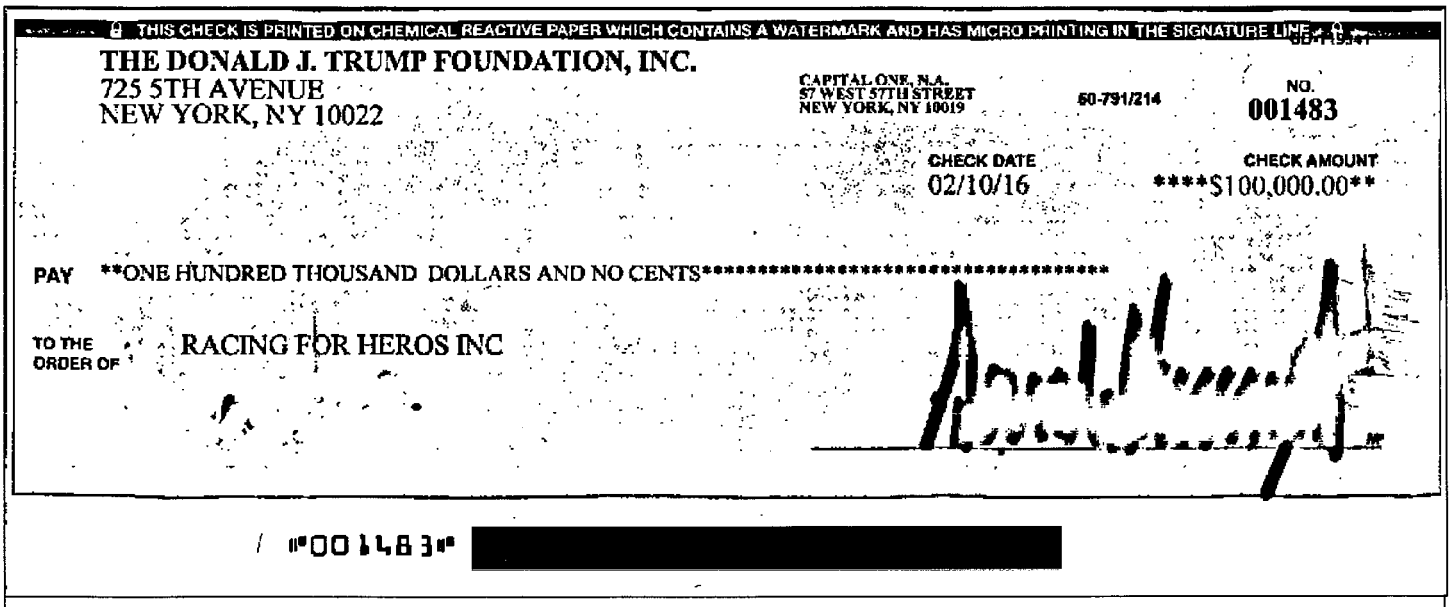


Seq: 236
Batch: 443857
Date: 02/12/16

[redacted]

ENDORSE HERE
X
PAY TO THE ORDER OF
BANK OF AMERICA
CHARLOTTE, NC [redacted]
FOR DEPOSIT ONLY
HONORING AMERICA'S WARRIORS, INC.
[redacted]
DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE
RESERVED FOR FINANCIAL INSTITUTION USE

ProcDate: 2016/02/16
AccountNum: [redacted]
CheckAmt: 100,000.00
SerialNum: 1480
MflmSeqNum: [redacted]



THIS CHECK IS PRINTED ON CHEMICAL REACTIVE PAPER WHICH CONTAINS A WATERMARK AND HAS MICRO PRINTING IN THE SIGNATURE LINE

THE DONALD J. TRUMP FOUNDATION, INC.
725 5TH AVENUE
NEW YORK, NY 10022

CAPITAL ONE, N.A.
57 WEST 57TH STREET
NEW YORK, NY 10019

60-791/214

NO. 001483

CHECK DATE 02/10/16

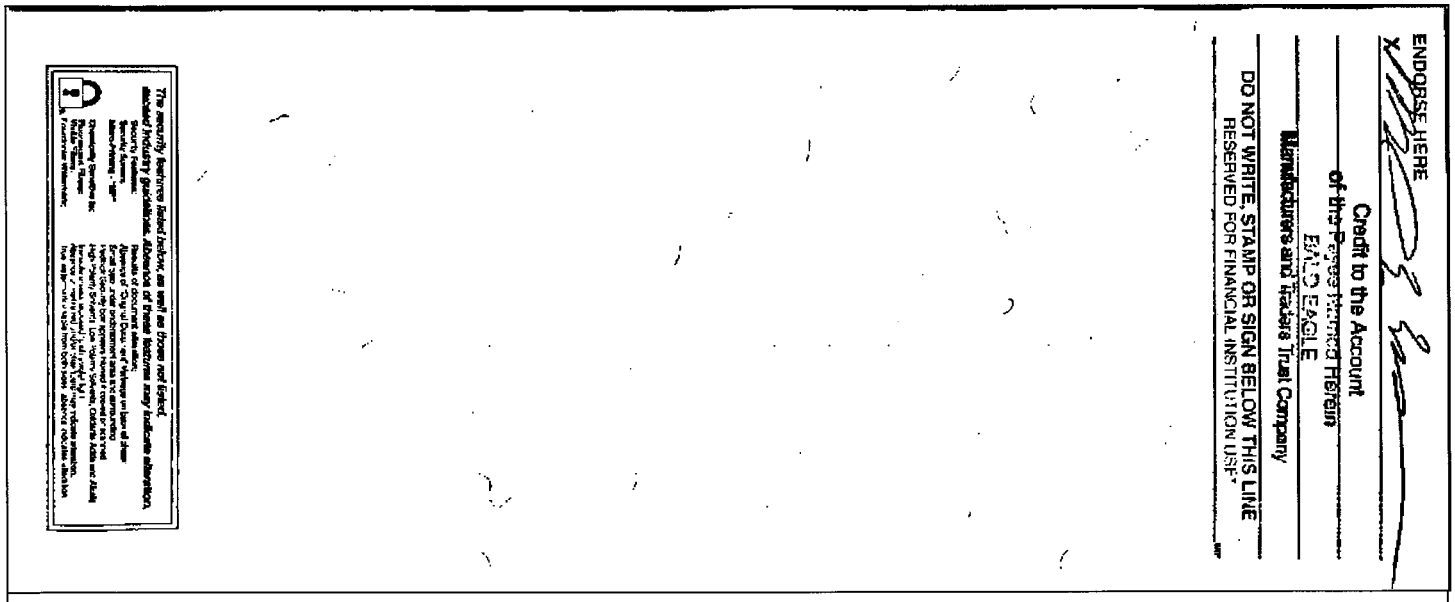
CHECK AMOUNT ****$100,000.00**

PAY **ONE HUNDRED THOUSAND DOLLARS AND NO CENTS**********

TO THE ORDER OF RACING FOR HEROS INC

⑈001483⑈ [redacted]

ProcDate: 2016/02/17
AccountNum: [redacted]
CheckAmt: 100,000.00
SerialNum: 1483
MflmSeqNum: [redacted]



ENDORSE HERE

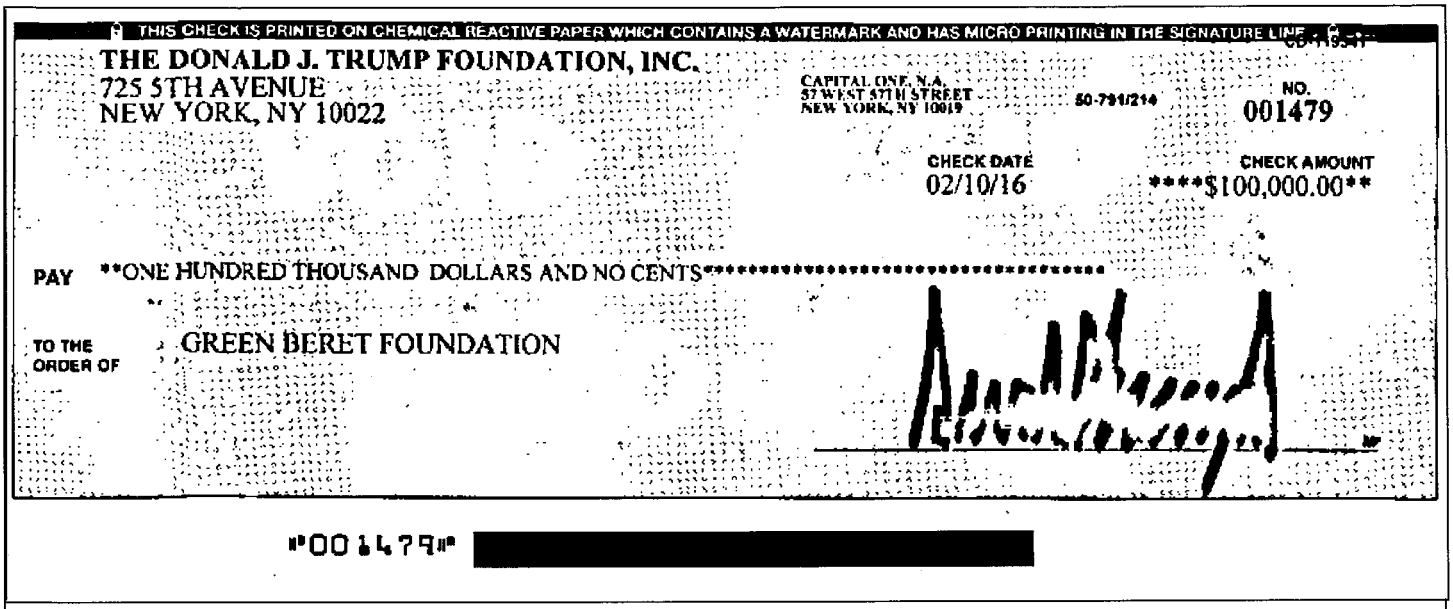
Credit to the Account
of the Payee Named Herein

EAGLE

Manufacturers and Traders Trust Company

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE
RESERVED FOR FINANCIAL INSTITUTION USE

ProcDate: 2016/02/17
AccountNum: [redacted]
CheckAmt: 100,000.00
SerialNum: 1483
MflmSeqNum: [redacted]



THIS CHECK IS PRINTED ON CHEMICAL REACTIVE PAPER WHICH CONTAINS A WATERMARK AND HAS MICRO PRINTING IN THE SIGNATURE LINE

THE DONALD J. TRUMP FOUNDATION, INC.
725 5TH AVENUE
NEW YORK, NY 10022

CAPITAL ONE, N.A.
57 WEST 57TH STREET
NEW YORK, NY 10019

50-791/214

NO. 001479

CHECK DATE 02/10/16

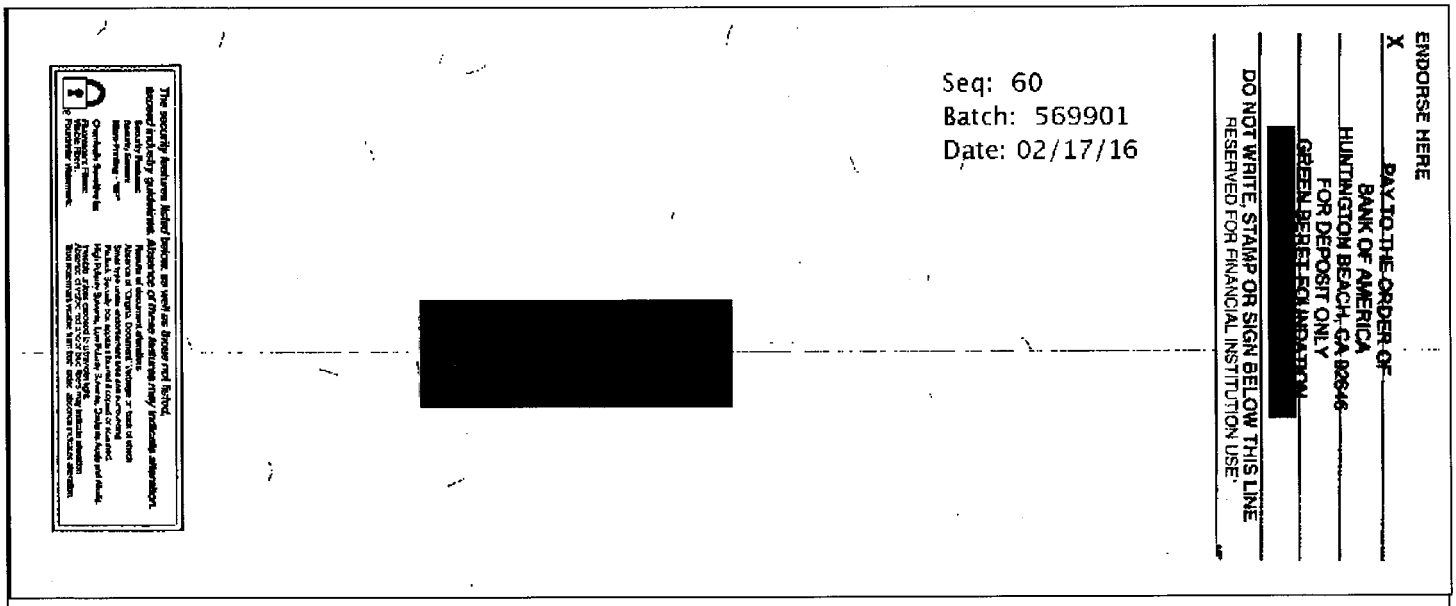
CHECK AMOUNT ****$100,000.00**

PAY **ONE HUNDRED THOUSAND DOLLARS AND NO CENTS**********

TO THE ORDER OF GREEN BERET FOUNDATION

⑈001479⑈ [redacted]

ProcDate: 2016/02/18
AccountNum: [redacted]
CheckAmt: 100,000.00
SerialNum: 1479
MflmSeqNum: [redacted]



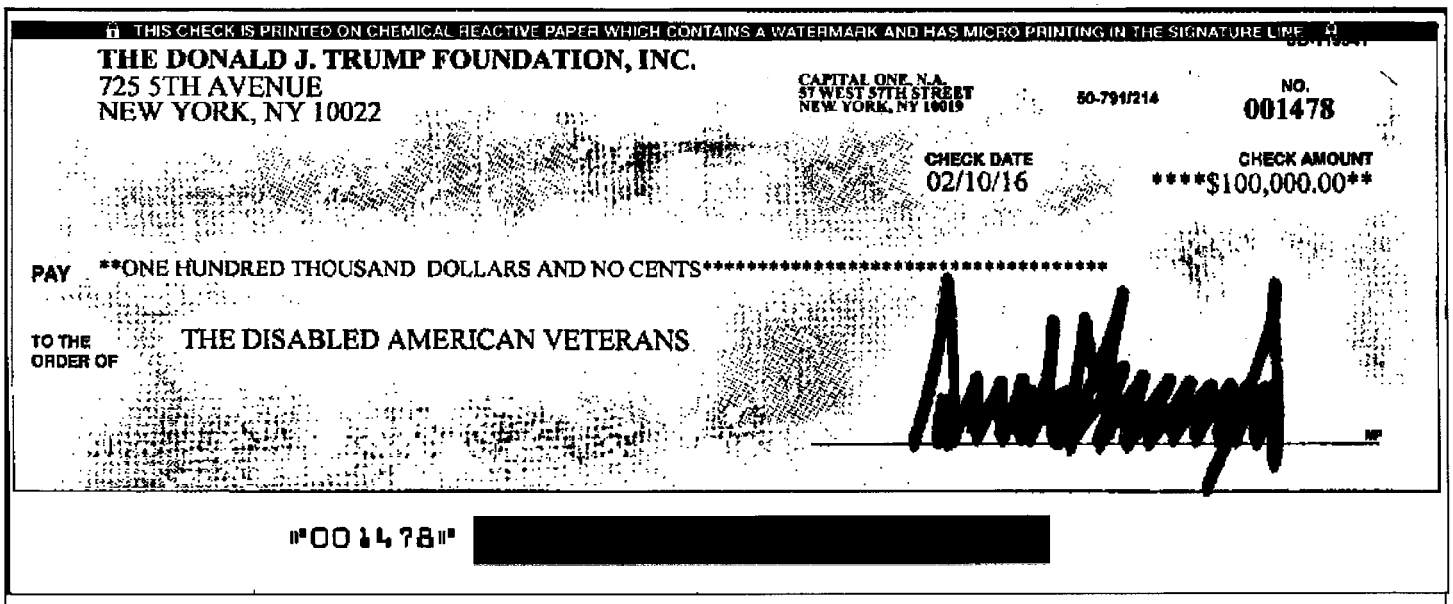
Seq: 60
Batch: 569901
Date: 02/17/16

[redacted]

ENDORSE HERE
X
PAY TO THE ORDER OF
BANK OF AMERICA
HUNTINGTON BEACH, CA 92646
FOR DEPOSIT ONLY
GREEN BERET FOUNDATION
[redacted]

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE
RESERVED FOR FINANCIAL INSTITUTION USE

ProcDate: 2016/02/18
AccountNum: [redacted]
CheckAmt: 100,000.00
SerialNum: 1479
MflmSeqNum: [redacted]



THIS CHECK IS PRINTED ON CHEMICAL REACTIVE PAPER WHICH CONTAINS A WATERMARK AND HAS MICRO PRINTING IN THE SIGNATURE LINE

THE DONALD J. TRUMP FOUNDATION, INC.
725 5TH AVENUE
NEW YORK, NY 10022

CAPITAL ONE, N.A.
57 WEST 57TH STREET
NEW YORK, NY 10019

50-791/214

NO. 001478

CHECK DATE 02/10/16

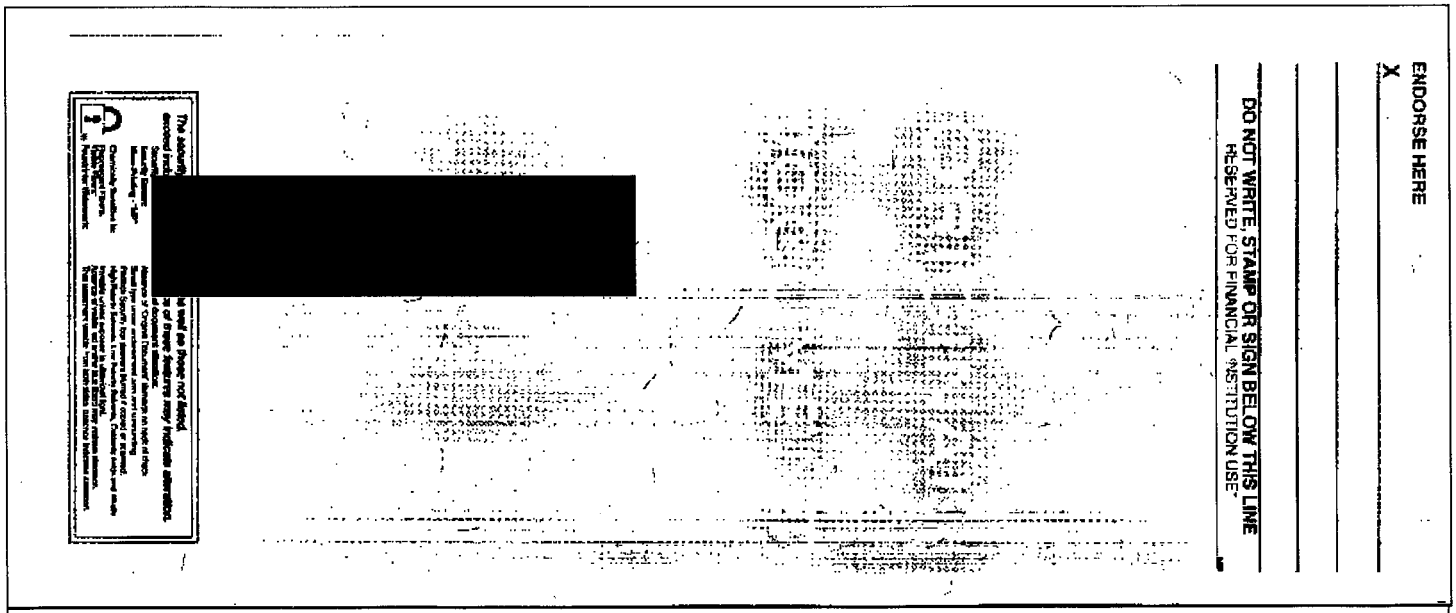
CHECK AMOUNT ****$100,000.00**

PAY **ONE HUNDRED THOUSAND DOLLARS AND NO CENTS**********

TO THE ORDER OF THE DISABLED AMERICAN VETERANS

⑈001478⑈ [redacted]

ProcDate: 2016/02/19
AccountNum: [redacted]
CheckAmt: 100,000.00
SerialNum: 1478
MflmSeqNum: [redacted]

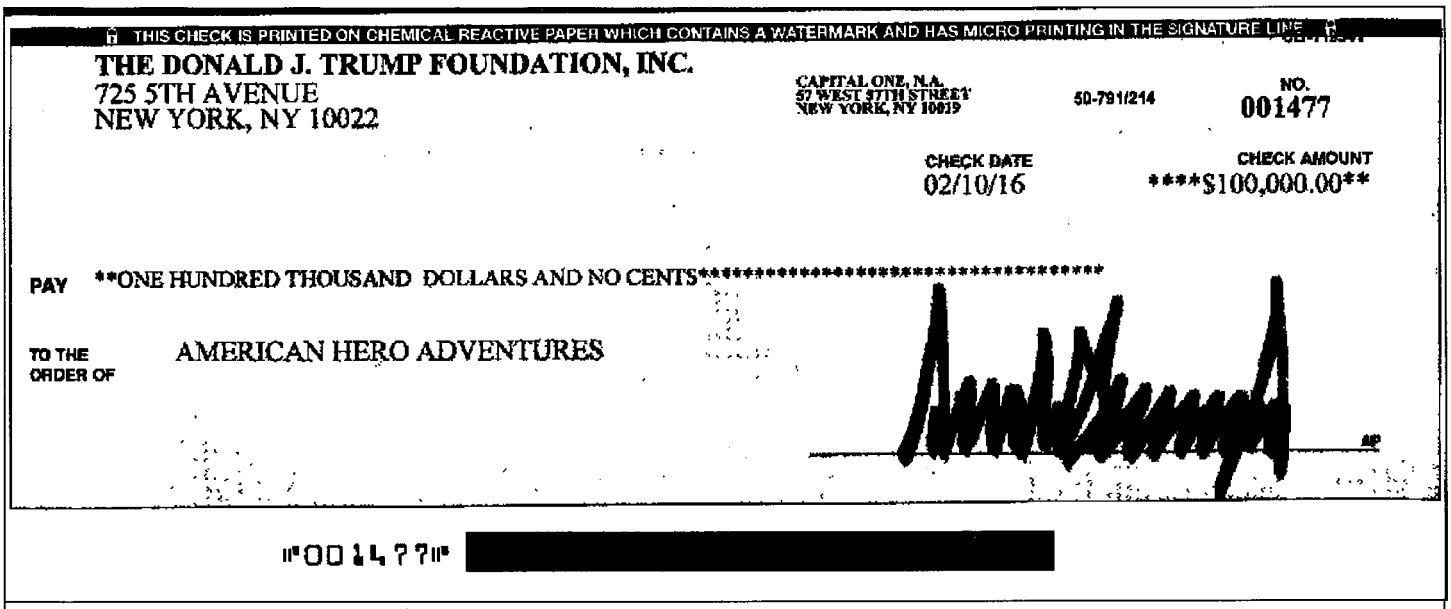


[redacted]

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE
RESERVED FOR FINANCIAL INSTITUTION USE

ENDORSE HERE
X

ProcDate: 2016/02/19
AccountNum: [redacted]
CheckAmt: 100,000.00
SerialNum: 1478
MflmSeqNum: [redacted]



THIS CHECK IS PRINTED ON CHEMICAL REACTIVE PAPER WHICH CONTAINS A WATERMARK AND HAS MICRO PRINTING IN THE SIGNATURE LINE

THE DONALD J. TRUMP FOUNDATION, INC.
725 5TH AVENUE
NEW YORK, NY 10022

CAPITAL ONE, N.A.
57 WEST 57TH STREET
NEW YORK, NY 10019

50-791/214

NO. 001477

CHECK DATE 02/10/16

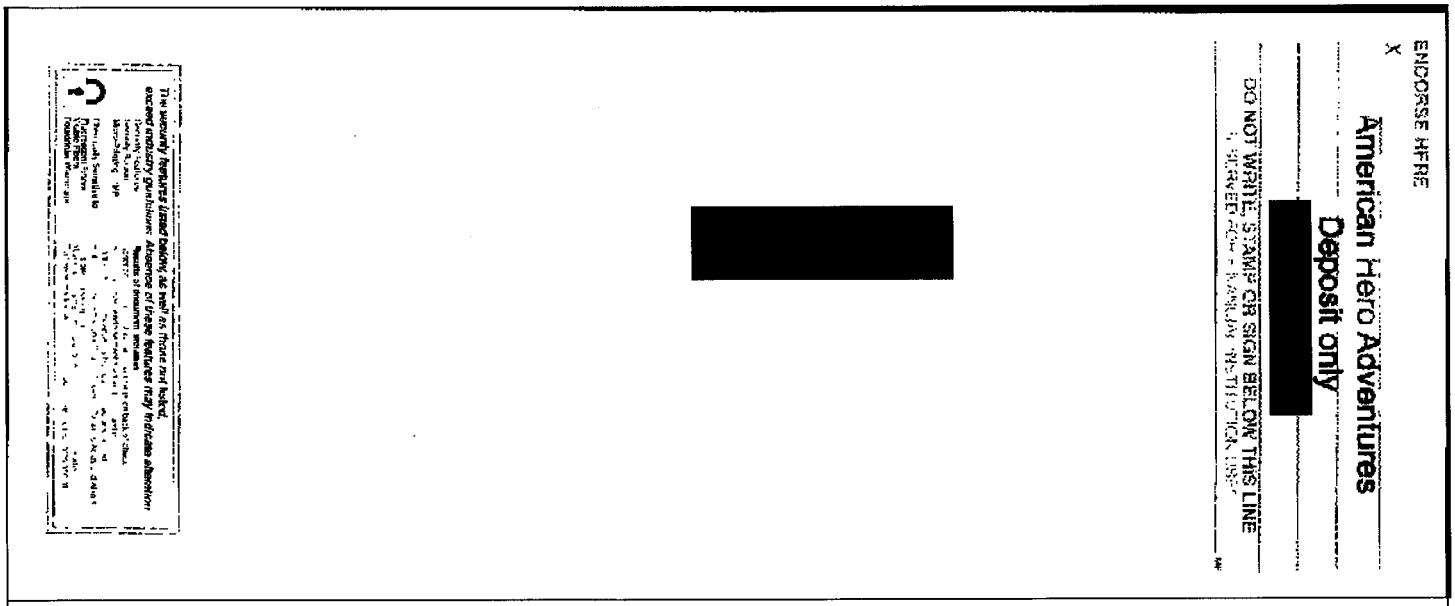
CHECK AMOUNT ****$100,000.00**

PAY **ONE HUNDRED THOUSAND DOLLARS AND NO CENTS**********

TO THE ORDER OF AMERICAN HERO ADVENTURES

⑈001477⑈ [redacted]

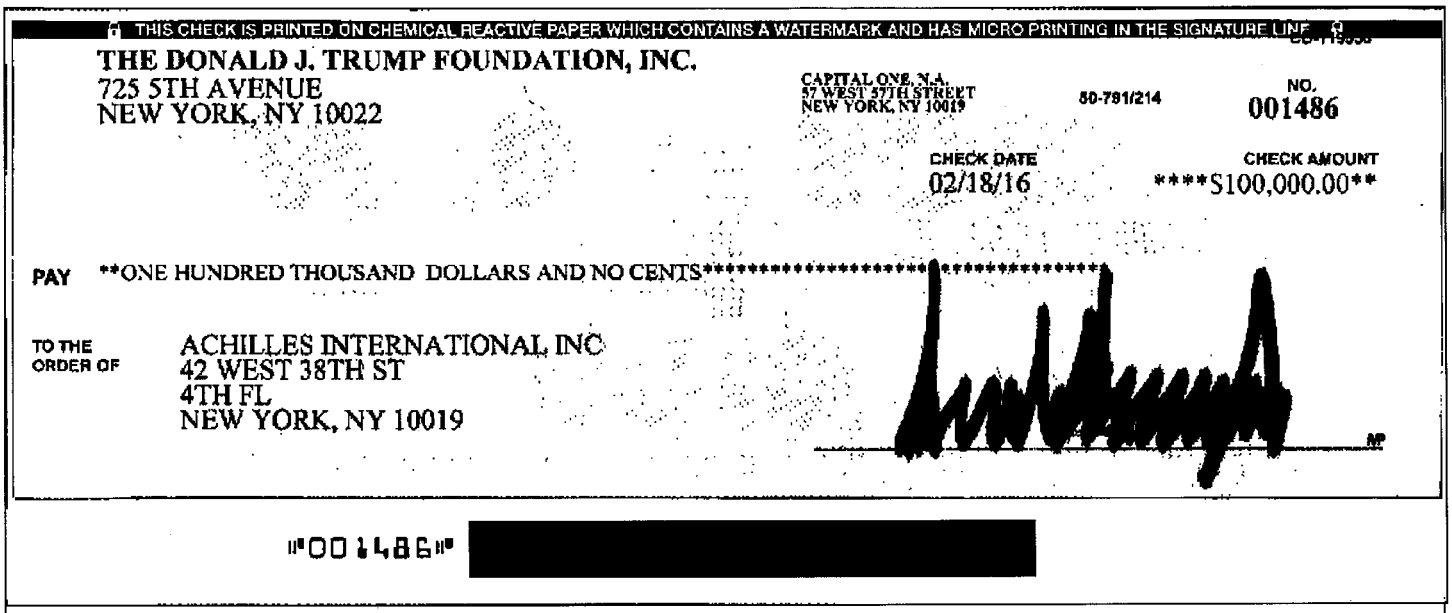
ProcDate: 2016/02/22
AccountNum: [redacted]
CheckAmt: 100,000.00
SerialNum: 1477
MflmSeqNum: [redacted]



[redacted]

ENDORSE HERE
X
American Hero Adventures
Deposit only
[redacted]
DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE

ProcDate: 2016/02/22
AccountNum: [redacted]
CheckAmt: 100,000.00
SerialNum: 1477
MflmSeqNum: [redacted]



THIS CHECK IS PRINTED ON CHEMICAL REACTIVE PAPER WHICH CONTAINS A WATERMARK AND HAS MICRO PRINTING IN THE SIGNATURE LINE

THE DONALD J. TRUMP FOUNDATION, INC.
725 5TH AVENUE
NEW YORK, NY 10022

CAPITAL ONE, N.A.
57 WEST 57TH STREET
NEW YORK, NY 10019

50-781/214

NO. 001486

CHECK DATE 02/18/16

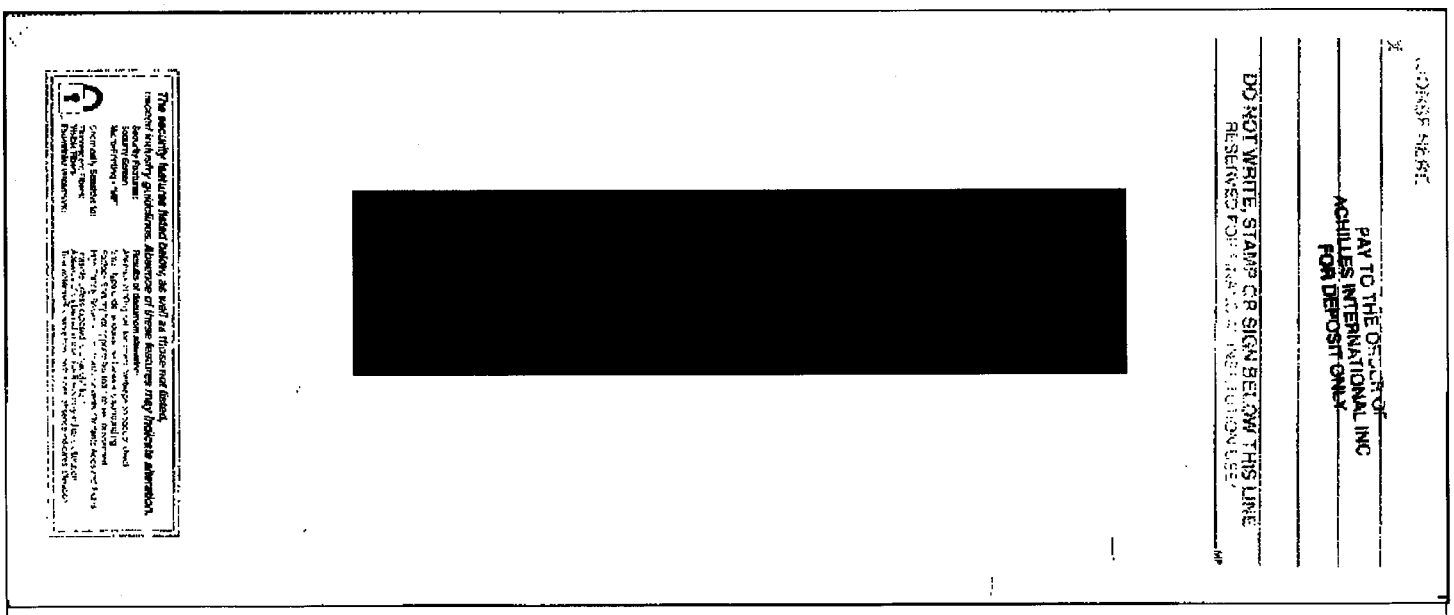
CHECK AMOUNT ****$100,000.00**

PAY **ONE HUNDRED THOUSAND DOLLARS AND NO CENTS**********

TO THE ORDER OF
ACHILLES INTERNATIONAL INC
42 WEST 38TH ST
4TH FL
NEW YORK, NY 10019

"001486" [redacted]

ProcDate: 2016/03/01
AccountNum: [redacted]
CheckAmt: 100,000.00
SerialNum: 1486
MflmSeqNum: [redacted]

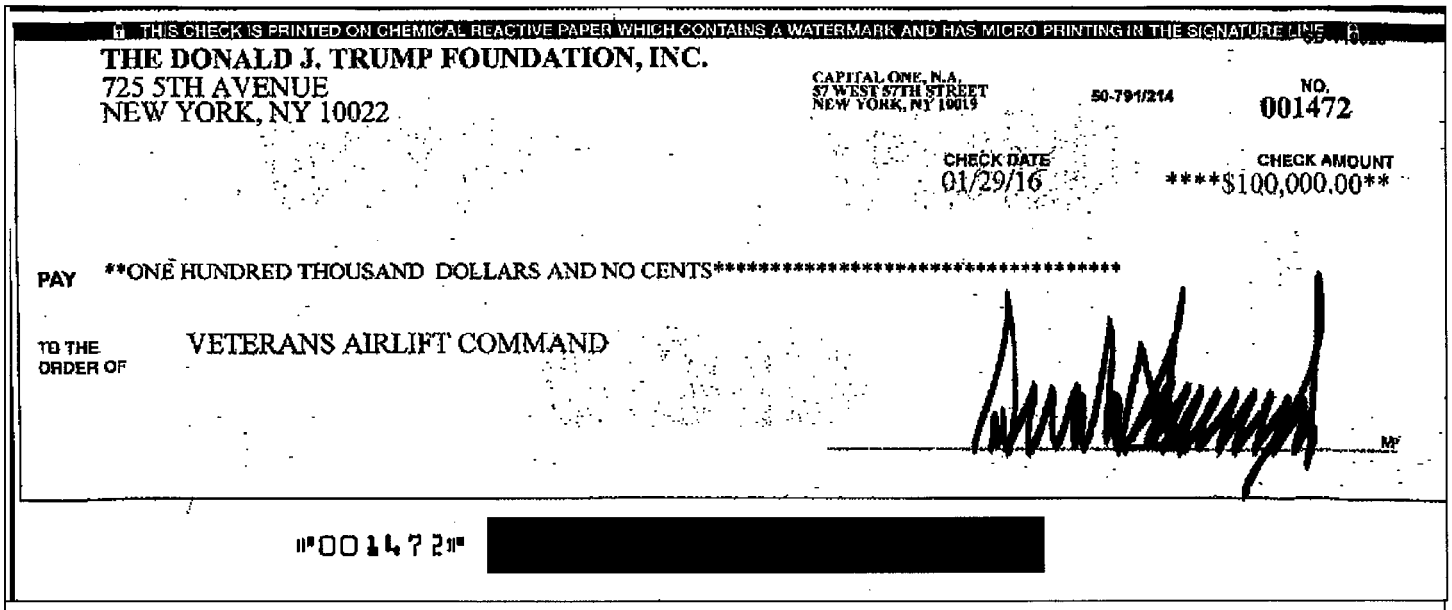


[redacted]

PAY TO THE ORDER OF
ACHILLES INTERNATIONAL INC
FOR DEPOSIT ONLY

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE
RESERVED FOR FINANCIAL INSTITUTION USE

ProcDate: 2016/03/01
AccountNum: [redacted]
CheckAmt: 100,000.00
SerialNum: 1486
MflmSeqNum: [redacted]



THIS CHECK IS PRINTED ON CHEMICAL REACTIVE PAPER WHICH CONTAINS A WATERMARK AND HAS MICRO PRINTING IN THE SIGNATURE LINE

THE DONALD J. TRUMP FOUNDATION, INC.
725 5TH AVENUE
NEW YORK, NY 10022

CAPITAL ONE, N.A.
57 WEST 57TH STREET
NEW YORK, NY 10019

50-791/214

NO. 001472

CHECK DATE 01/29/16

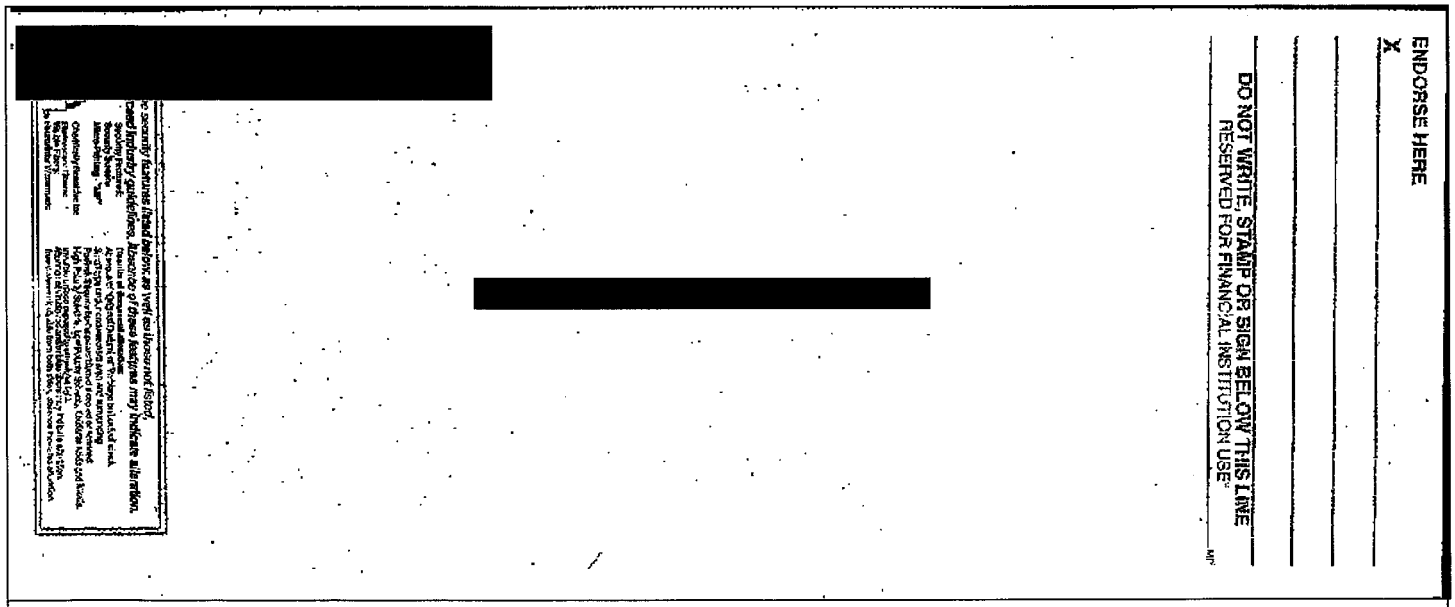
CHECK AMOUNT ****$100,000.00**

PAY **ONE HUNDRED THOUSAND DOLLARS AND NO CENTS**********

TO THE ORDER OF VETERANS AIRLIFT COMMAND

⑈001472⑈ [redacted]

ProcDate: 2016/03/02
AccountNum: [redacted]
CheckAmt: 100,000.00
SerialNum: 1472
MflmSeqNum: [redacted]



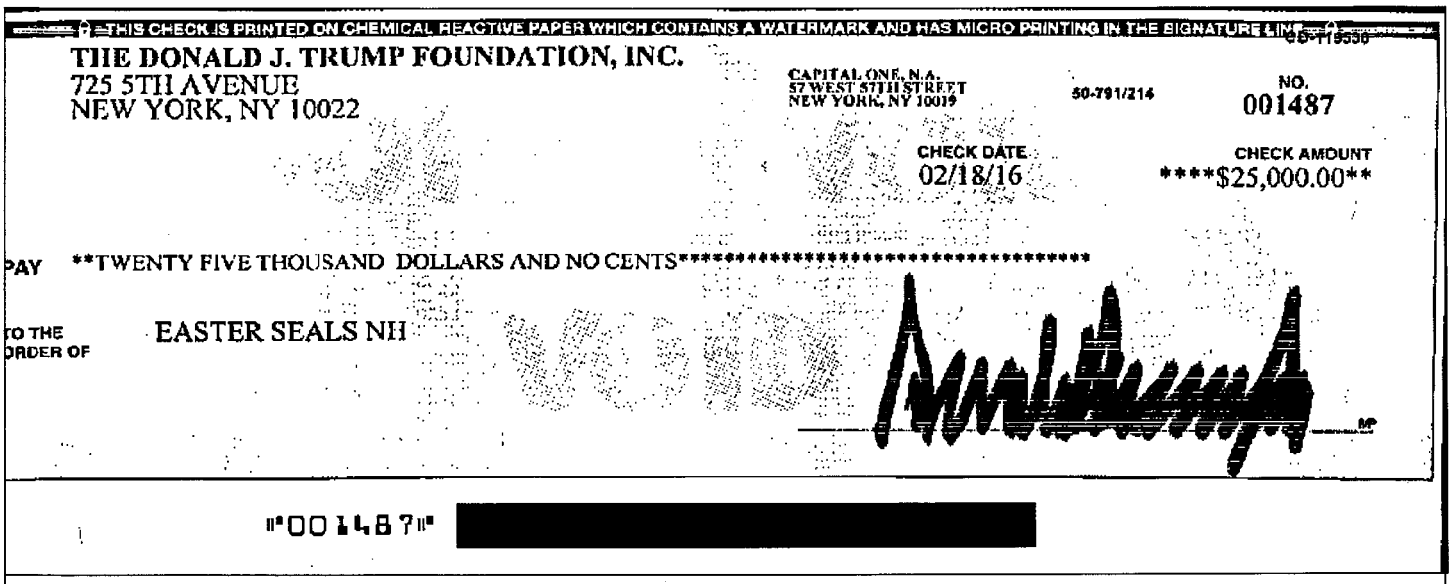
[redacted]

[redacted]

ENDORSE HERE
X

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE
RESERVED FOR FINANCIAL INSTITUTION USE

ProcDate: 2016/03/02
AccountNum: [redacted]
CheckAmt: 100,000.00
SerialNum: 1472
MflmSeqNum: [redacted]



THIS CHECK IS PRINTED ON CHEMICAL REACTIVE PAPER WHICH CONTAINS A WATERMARK AND HAS MICRO PRINTING IN THE SIGNATURE LINE

THE DONALD J. TRUMP FOUNDATION, INC.
725 5TH AVENUE
NEW YORK, NY 10022

CAPITAL ONE, N.A.
57 WEST 57TH STREET
NEW YORK, NY 10019

50-791/214

NO. 001487

CHECK DATE 02/18/16

CHECK AMOUNT ****$25,000.00**

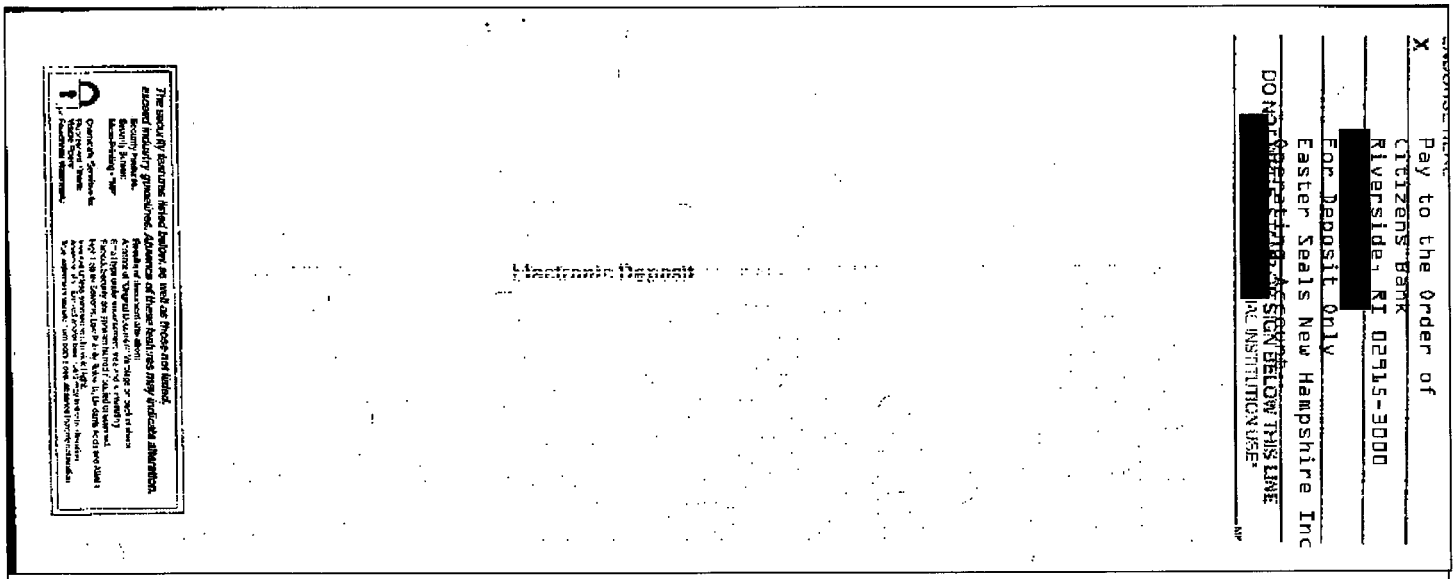
PAY **TWENTY FIVE THOUSAND DOLLARS AND NO CENTS**********

TO THE ORDER OF EASTER SEALS NH

VOID

⑈001487⑈ [redacted]

ProcDate: 2016/03/03
AccountNum: [redacted]
CheckAmt: 25,000.00
SerialNum: 1487
MflmSeqNum: [redacted]



Electronic Deposit

X Pay to the Order of
Citizens Bank
Riverside, RI 02915-3000
[redacted]
For Deposit Only
Easter Seals New Hampshire Inc
DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE
[redacted]
FINANCIAL INSTITUTION USE

ProcDate: 2016/03/03
AccountNum: [redacted]
CheckAmt: 25,000.00
SerialNum: 1487
MflmSeqNum: [redacted]

THIS CHECK IS PRINTED ON CHEMICAL REACTIVE PAPER WHICH CONTAINS A WATERMARK AND HAS MICRO PRINTING IN THE SIGNATURE LINE

THE DONALD J. TRUMP FOUNDATION, INC.
725 5TH AVENUE
NEW YORK, NY 10022

CAPITAL ONE, N.A.
57 WEST 57TH STREET
NEW YORK, NY 10019

50-791/214

NO. 001490

CHECK DATE 03/07/16

CHECK AMOUNT ****$40,000.00**

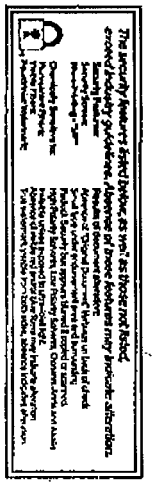
PAY **FORTY THOUSAND DOLLARS AND NO CENTS**********

TO THE ORDER OF VETERANS IN COMMAND

Donald J. Trump

⑈001490⑈ [redacted]

ProcDate: 2016/03/16
AccountNum: [redacted]
CheckAmt: 40,000.00
SerialNum: 1490
MflmSeqNum: [redacted]



ENDORSE HERE

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE
RESERVED FOR FINANCIAL INSTITUTION USE

ProcDate: 2016/03/16
AccountNum: [redacted]
CheckAmt: 40,000.00
SerialNum: 1490
MflmSeqNum: [redacted]

THIS CHECK IS PRINTED ON CHEMICAL REACTIVE PAPER WHICH CONTAINS A WATERMARK AND HAS MICRO PRINTING IN THE SIGNATURE LINE

CD-1208120

THE DONALD J. TRUMP FOUNDATION, INC.
725 5TH AVENUE
NEW YORK, NY 10022

CAPITAL ONE, N.A.
57 WEST 57TH STREET
NEW YORK, NY 10019

60-791/214

NO. 001491

CHECK DATE 03/22/16

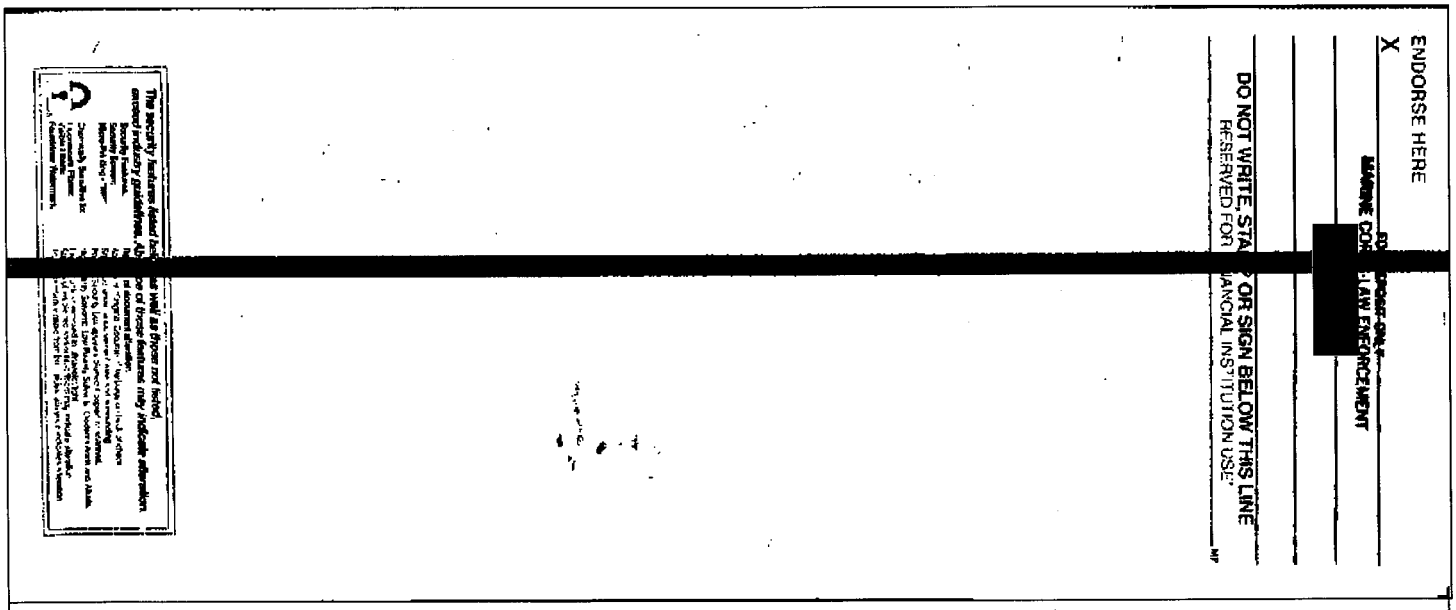
CHECK AMOUNT ****$100,000.00**

PAY **ONE HUNDRED THOUSAND DOLLARS AND NO CENTS**********

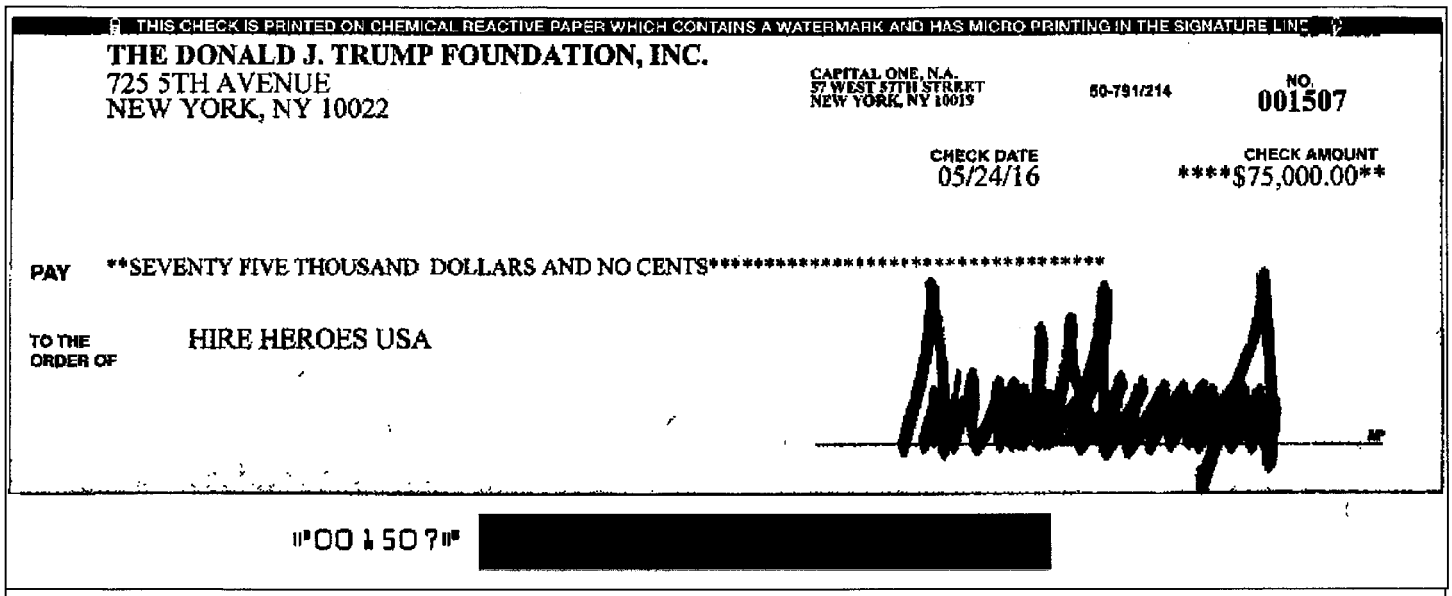
TO THE ORDER OF MARINE CORPS - LAW ENFORCEMENT FOUNDATION

⑈001491⑈ [redacted]

ProcDate: 2016/03/29
AccountNum: [redacted]
CheckAmt: 100,000.00
SerialNum: 1491
MflmSeqNum: [redacted]



ProcDate: 2016/03/29
AccountNum: [redacted]
CheckAmt: 100,000.00
SerialNum: 1491
MflmSeqNum: [redacted]



THIS CHECK IS PRINTED ON CHEMICAL REACTIVE PAPER WHICH CONTAINS A WATERMARK AND HAS MICRO PRINTING IN THE SIGNATURE LINE

THE DONALD J. TRUMP FOUNDATION, INC.
725 5TH AVENUE
NEW YORK, NY 10022

CAPITAL ONE, N.A.
57 WEST 57TH STREET
NEW YORK, NY 10019

50-791/214

NO. 001507

CHECK DATE 05/24/16

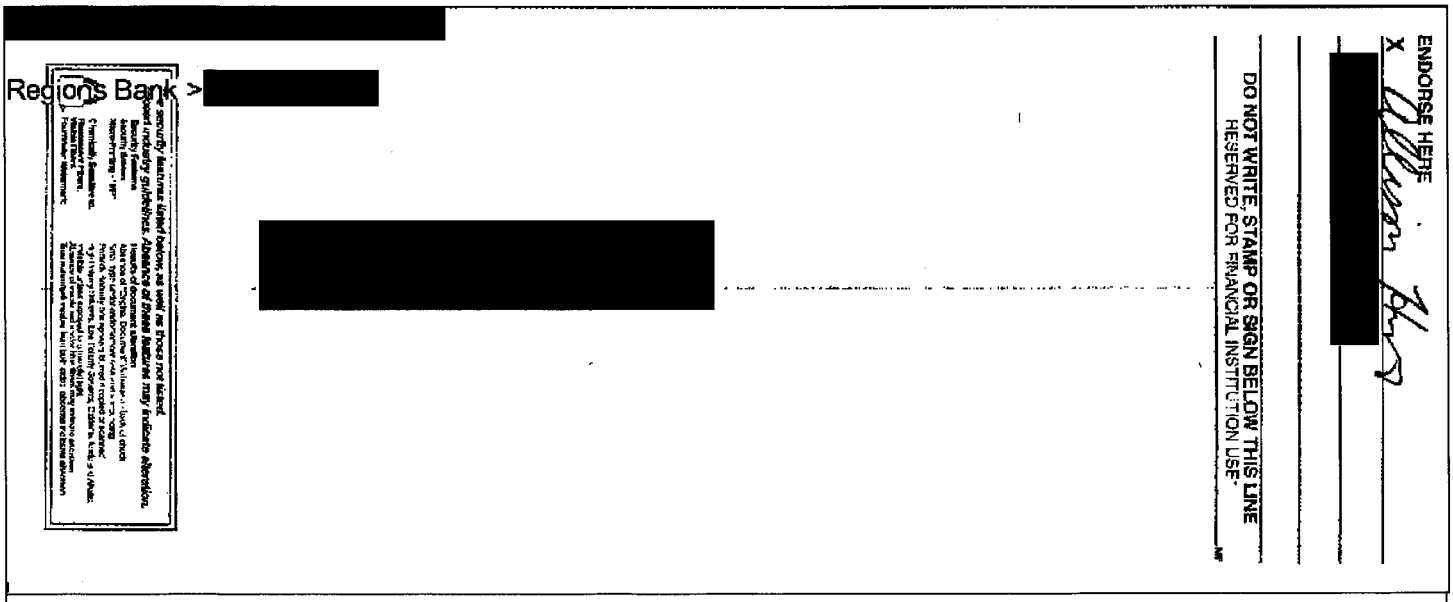
CHECK AMOUNT ****$75,000.00**

PAY **SEVENTY FIVE THOUSAND DOLLARS AND NO CENTS**********

TO THE ORDER OF HIRE HEROES USA

⑈001507⑈ [redacted]

ProcDate: 2016/05/25
AccountNum: [redacted]
CheckAmt: 75,000.00
SerialNum: 1507
MflmSeqNum: [redacted]



[redacted]

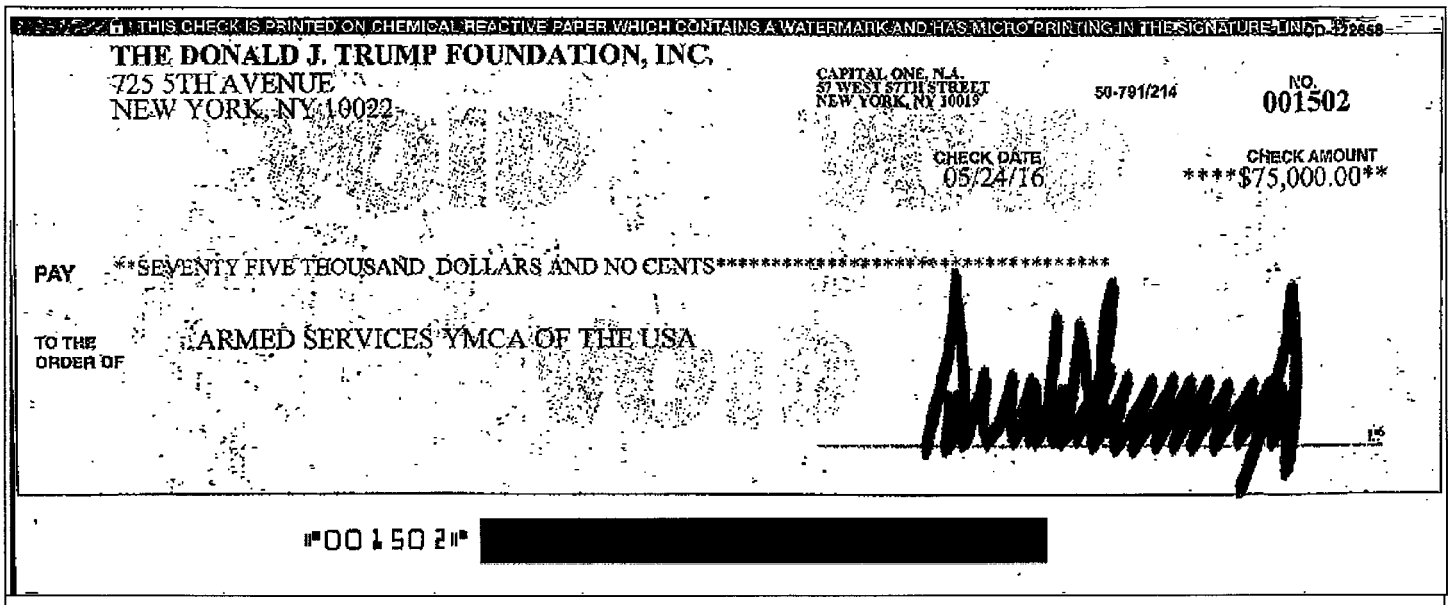
Regions Bank > [redacted]

[redacted]

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE
RESERVED FOR FINANCIAL INSTITUTION USE

ENDORSE HERE
X [redacted]

ProcDate: 2016/05/25
AccountNum: [redacted]
CheckAmt: 75,000.00
SerialNum: 1507
MflmSeqNum: [redacted]



THIS CHECK IS PRINTED ON CHEMICAL REACTIVE PAPER WHICH CONTAINS A WATERMARK AND HAS MICRO PRINTING IN THE SIGNATURE LINE

THE DONALD J. TRUMP FOUNDATION, INC
725 5TH AVENUE
NEW YORK, NY 10022

CAPITAL ONE, N.A.
57 WEST 57TH STREET
NEW YORK, NY 10019

50-791/214

NO. 001502

CHECK DATE 05/24/16

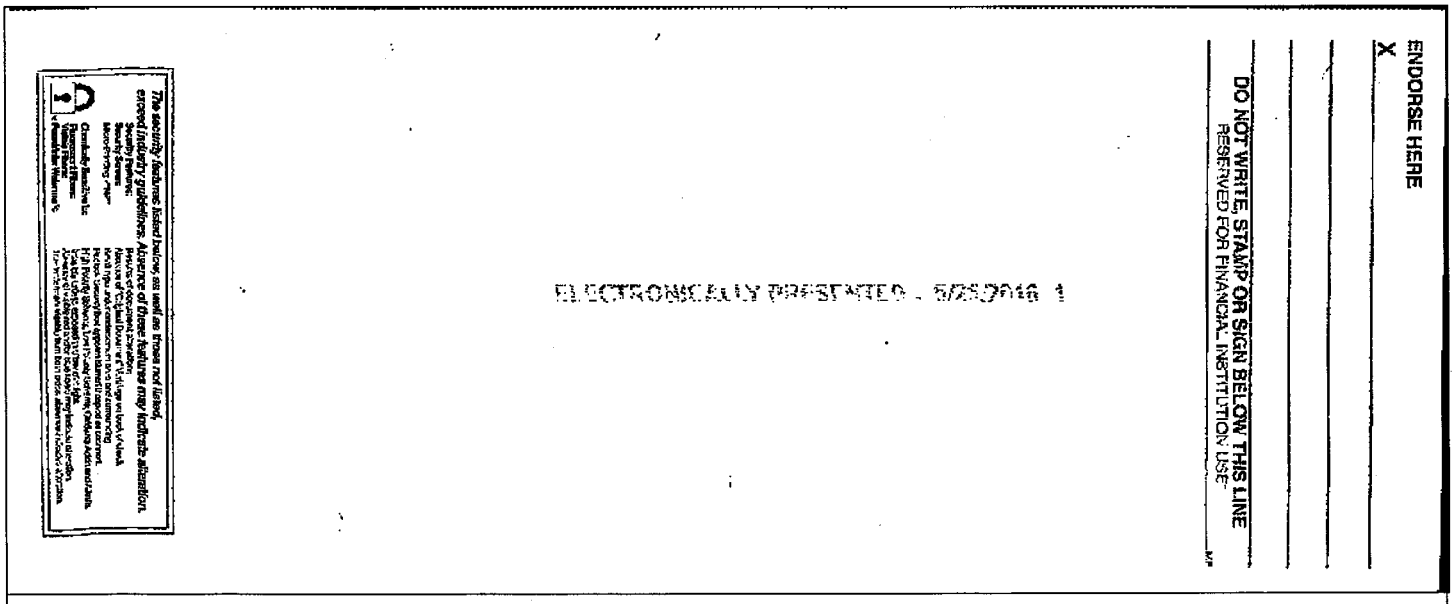
CHECK AMOUNT ****$75,000.00**

PAY **SEVENTY FIVE THOUSAND DOLLARS AND NO CENTS**********

TO THE ORDER OF ARMED SERVICES YMCA OF THE USA

⑈001502⑈ [redacted]

ProcDate: 2016/05/25
AccountNum: [redacted]
CheckAmt: 75,000.00
SerialNum: 1502
MflmSeqNum: [redacted]



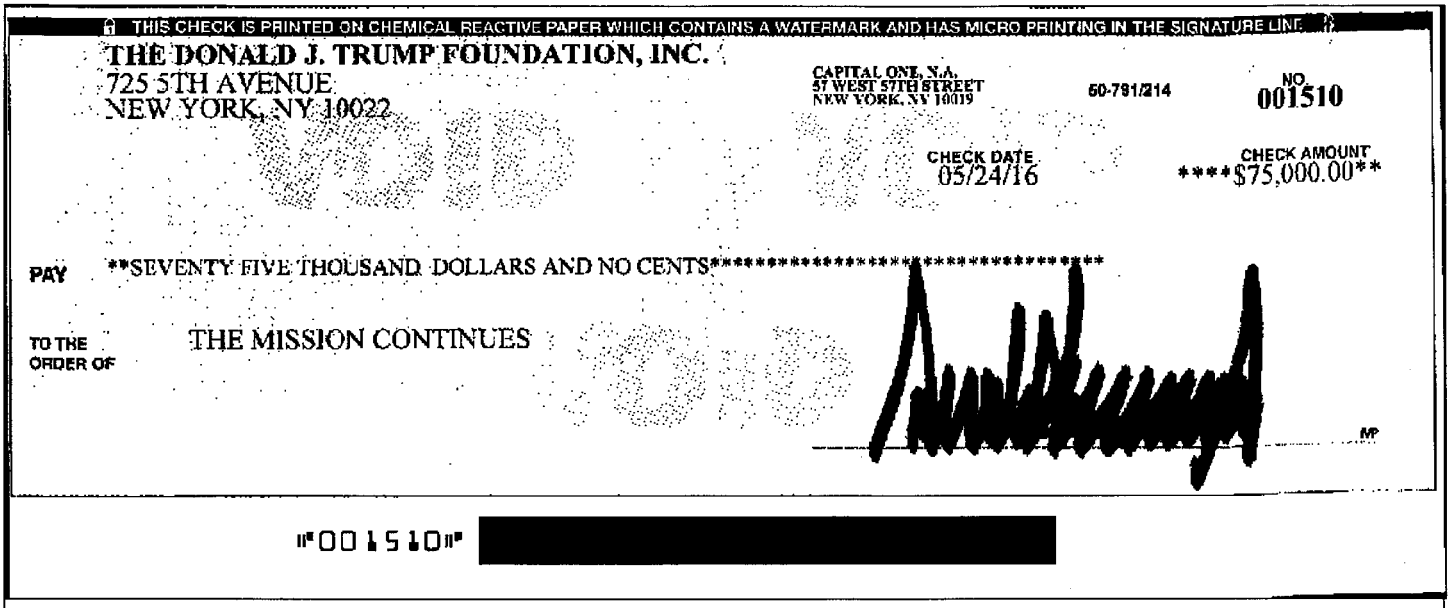
The security features listed below are found on most checks. Absence of these features may indicate alteration.

ELECTRONICALLY PRESENTED - 5/25/2016 1

ENDORSE HERE
X

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE
RESERVED FOR FINANCIAL INSTITUTION USE

ProcDate: 2016/05/25
AccountNum: [redacted]
CheckAmt: 75,000.00
SerialNum: 1502
MflmSeqNum: [redacted]


THIS CHECK IS PRINTED ON CHEMICAL REACTIVE PAPER WHICH CONTAINS A WATERMARK AND HAS MICRO PRINTING IN THE SIGNATURE LINE

THE DONALD J. TRUMP FOUNDATION, INC.
725 5TH AVENUE
NEW YORK, NY 10022

CAPITAL ONE, N.A.
57 WEST 57TH STREET
NEW YORK, NY 10019

50-791/214

NO 001510

CHECK DATE 05/24/16

CHECK AMOUNT ****$75,000.00**

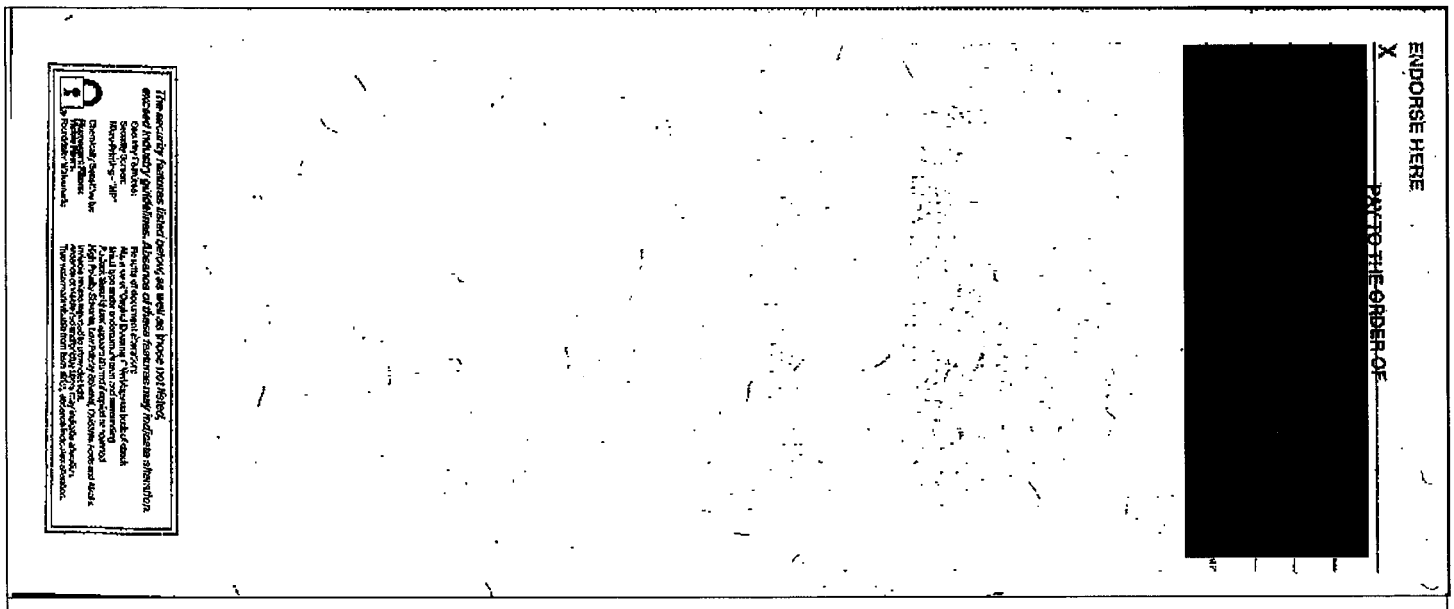
PAY **SEVENTY FIVE THOUSAND DOLLARS AND NO CENTS**********

TO THE ORDER OF THE MISSION CONTINUES

VOID

"001510" [redacted]

ProcDate: 2016/05/25
AccountNum: [redacted]
CheckAmt: 75,000.00
SerialNum: 1510
MflmSeqNum: [redacted]

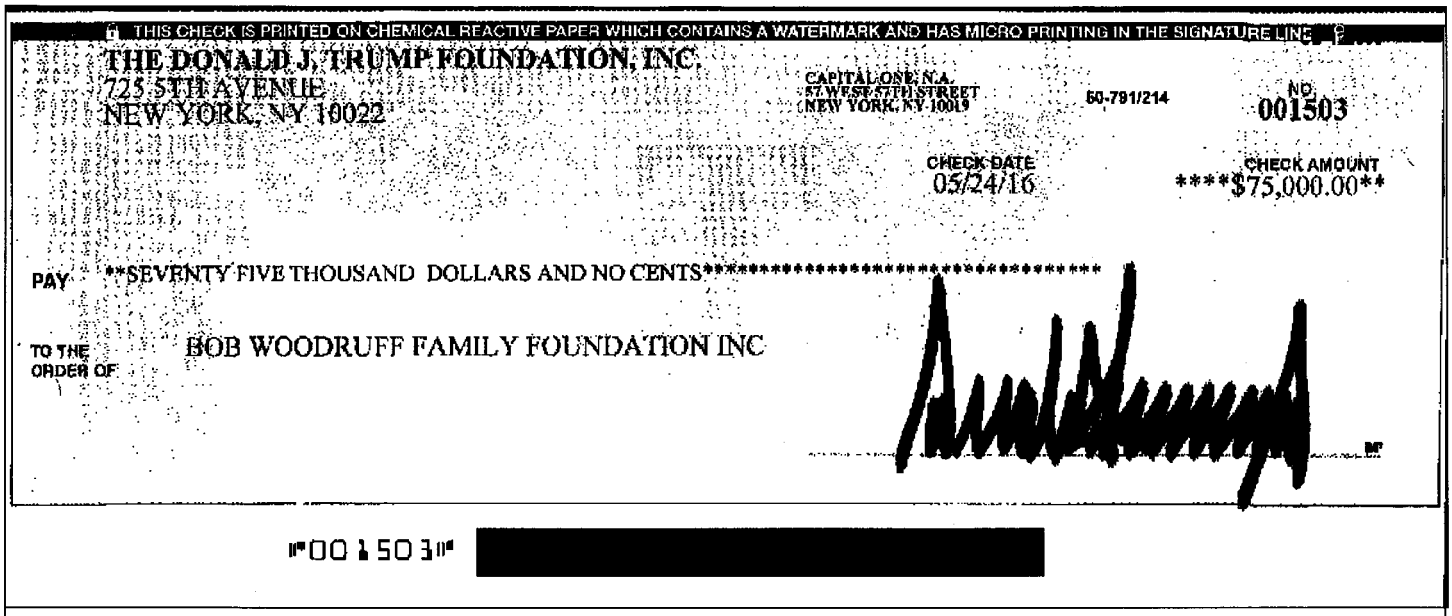

[redacted]

ENDORSE HERE

X

PAY TO THE ORDER OF

ProcDate: 2016/05/25
AccountNum: [redacted]
CheckAmt: 75,000.00
SerialNum: 1510
MflmSeqNum: [redacted]


THIS CHECK IS PRINTED ON CHEMICAL REACTIVE PAPER WHICH CONTAINS A WATERMARK AND HAS MICRO PRINTING IN THE SIGNATURE LINE

THE DONALD J. TRUMP FOUNDATION, INC.
725 5TH AVENUE
NEW YORK, NY 10022

CAPITAL ONE, N.A.
57 WEST 57TH STREET
NEW YORK, NY 10019

60-791/214

NO. 001503

CHECK DATE 05/24/16

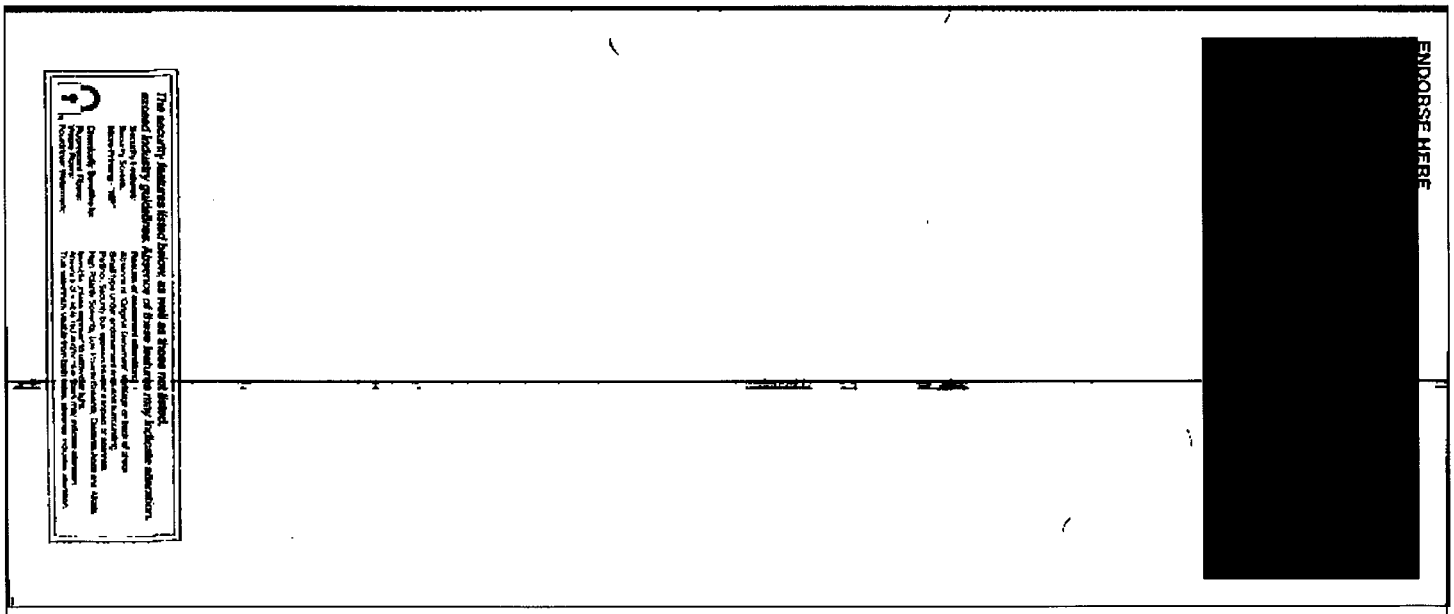
CHECK AMOUNT ****$75,000.00**

PAY **SEVENTY FIVE THOUSAND DOLLARS AND NO CENTS**********

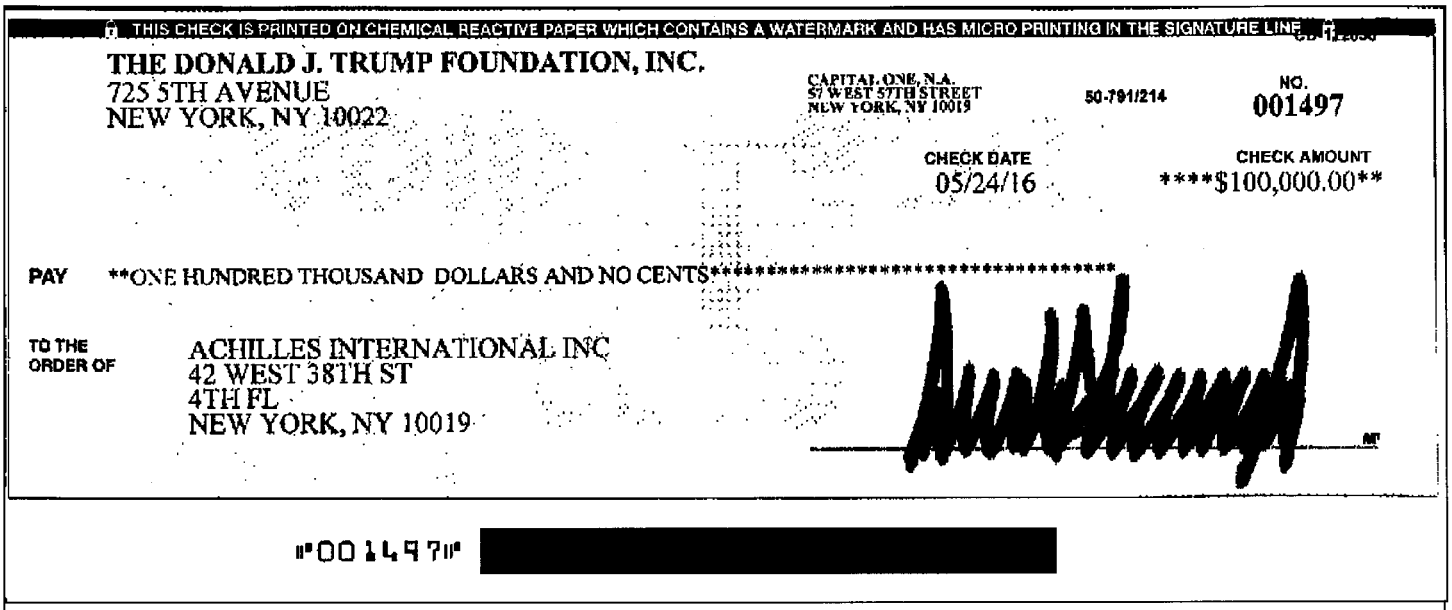
TO THE ORDER OF BOB WOODRUFF FAMILY FOUNDATION INC

⑈001503⑈ [redacted]

ProcDate: 2016/05/25
AccountNum: [redacted]
CheckAmt: 75,000.00
SerialNum: 1503
MfImSeqNum: [redacted]



ProcDate: 2016/05/25
AccountNum: [redacted]
CheckAmt: 75,000.00
SerialNum: 1503
MfImSeqNum: [redacted]



THIS CHECK IS PRINTED ON CHEMICAL REACTIVE PAPER WHICH CONTAINS A WATERMARK AND HAS MICRO PRINTING IN THE SIGNATURE LINE

THE DONALD J. TRUMP FOUNDATION, INC.
725 5TH AVENUE
NEW YORK, NY 10022

CAPITAL ONE, N.A.
57 WEST 57TH STREET
NEW YORK, NY 10019

50-791/214

NO. 001497

CHECK DATE 05/24/16

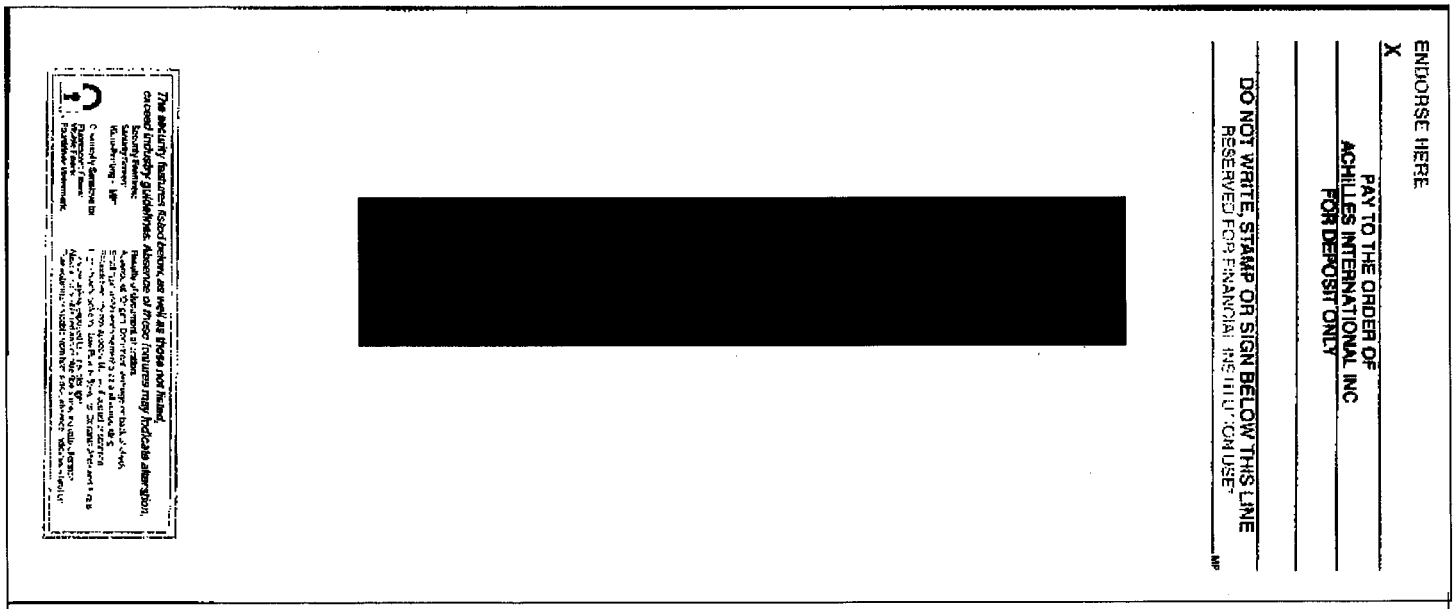
CHECK AMOUNT ****$100,000.00**

PAY **ONE HUNDRED THOUSAND DOLLARS AND NO CENTS**********

TO THE ORDER OF
ACHILLES INTERNATIONAL INC
42 WEST 38TH ST
4TH FL
NEW YORK, NY 10019

⑈001497⑈ [redacted]

ProcDate: 2016/05/25
AccountNum: [redacted]
CheckAmt: 100,000.00
SerialNum: 1497
MflmSeqNum: [redacted]

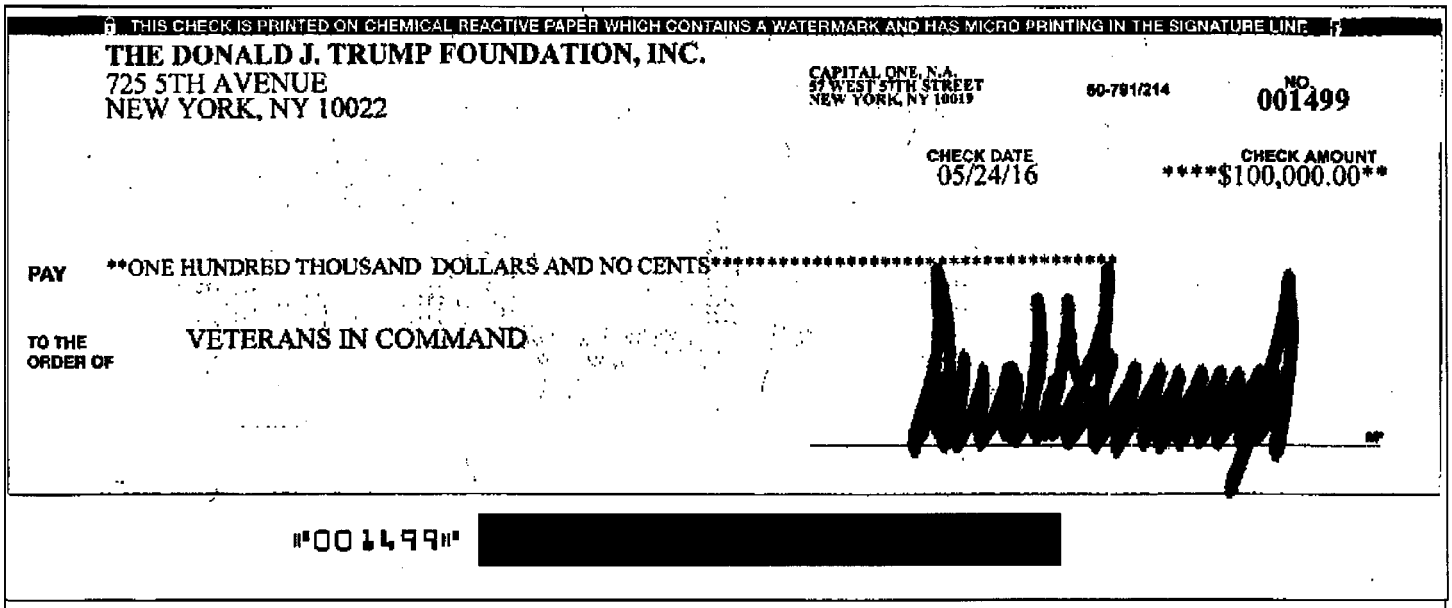


[redacted]

ENDORSE HERE
X
PAY TO THE ORDER OF
ACHILLES INTERNATIONAL INC
FOR DEPOSIT ONLY

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE
RESERVED FOR FINANCIAL INSTITUTION USE

ProcDate: 2016/05/25
AccountNum: [redacted]
CheckAmt: 100,000.00
SerialNum: 1497
MflmSeqNum: [redacted]



THIS CHECK IS PRINTED ON CHEMICAL REACTIVE PAPER WHICH CONTAINS A WATERMARK AND HAS MICRO PRINTING IN THE SIGNATURE LINE

THE DONALD J. TRUMP FOUNDATION, INC.
725 5TH AVENUE
NEW YORK, NY 10022

CAPITAL ONE, N.A.
57 WEST 57TH STREET
NEW YORK, NY 10019

56-791/214

NO. 001499

CHECK DATE 05/24/16

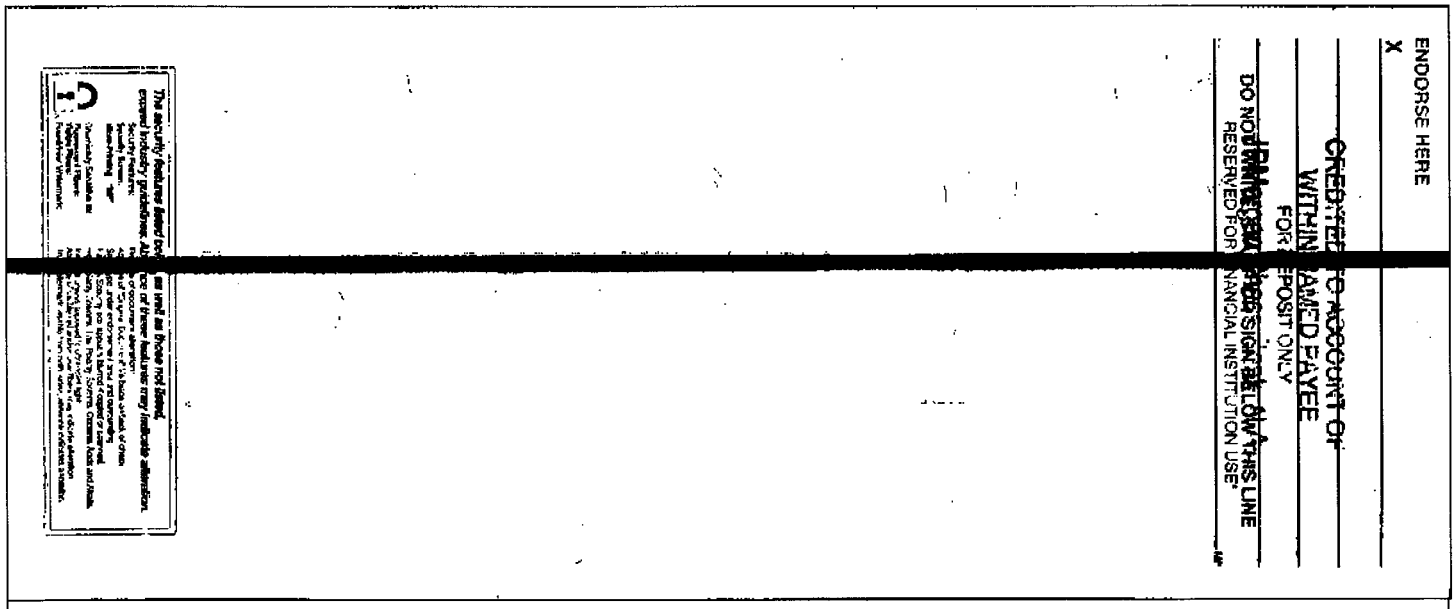
CHECK AMOUNT ****$100,000.00**

PAY **ONE HUNDRED THOUSAND DOLLARS AND NO CENTS**********

TO THE ORDER OF VETERANS IN COMMAND

⑈001499⑈ [redacted]

ProcDate: 2016/05/25
AccountNum: [redacted]
CheckAmt: 100,000.00
SerialNum: 1499
MflmSeqNum: [redacted]



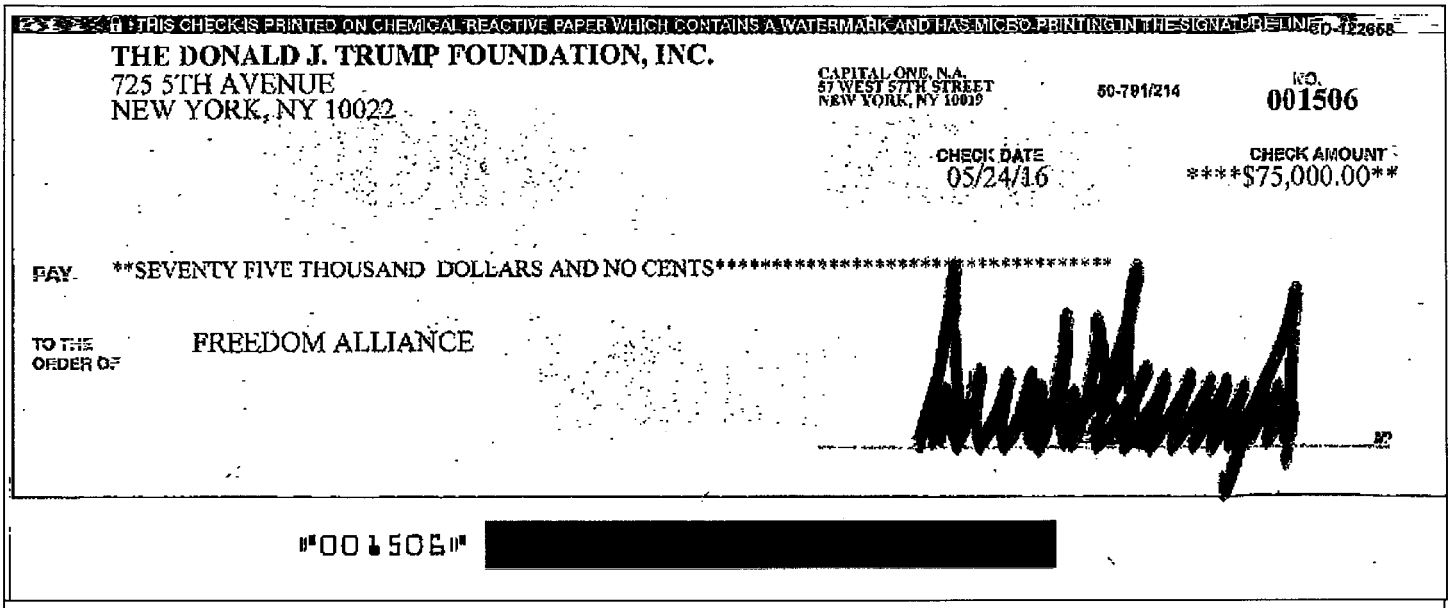
ENDORSE HERE

X

CREDITED TO ACCOUNT OF
WITHIN NAMED PAYEE
FOR DEPOSIT ONLY

DO NOT WRITE, SIGN OR STAMP BELOW THIS LINE
RESERVED FOR FINANCIAL INSTITUTION USE

ProcDate: 2016/05/25
AccountNum: [redacted]
CheckAmt: 100,000.00
SerialNum: 1499
MflmSeqNum: [redacted]



THIS CHECK IS PRINTED ON CHEMICAL REACTIVE PAPER WHICH CONTAINS A WATERMARK AND HAS MICRO-PRINTING IN THE SIGNATURE LINE

THE DONALD J. TRUMP FOUNDATION, INC.
725 5TH AVENUE
NEW YORK, NY 10022

CAPITAL ONE, N.A.
57 WEST 57TH STREET
NEW YORK, NY 10019

50-791/214

NO. 001506

CHECK DATE 05/24/16

CHECK AMOUNT ****$75,000.00**

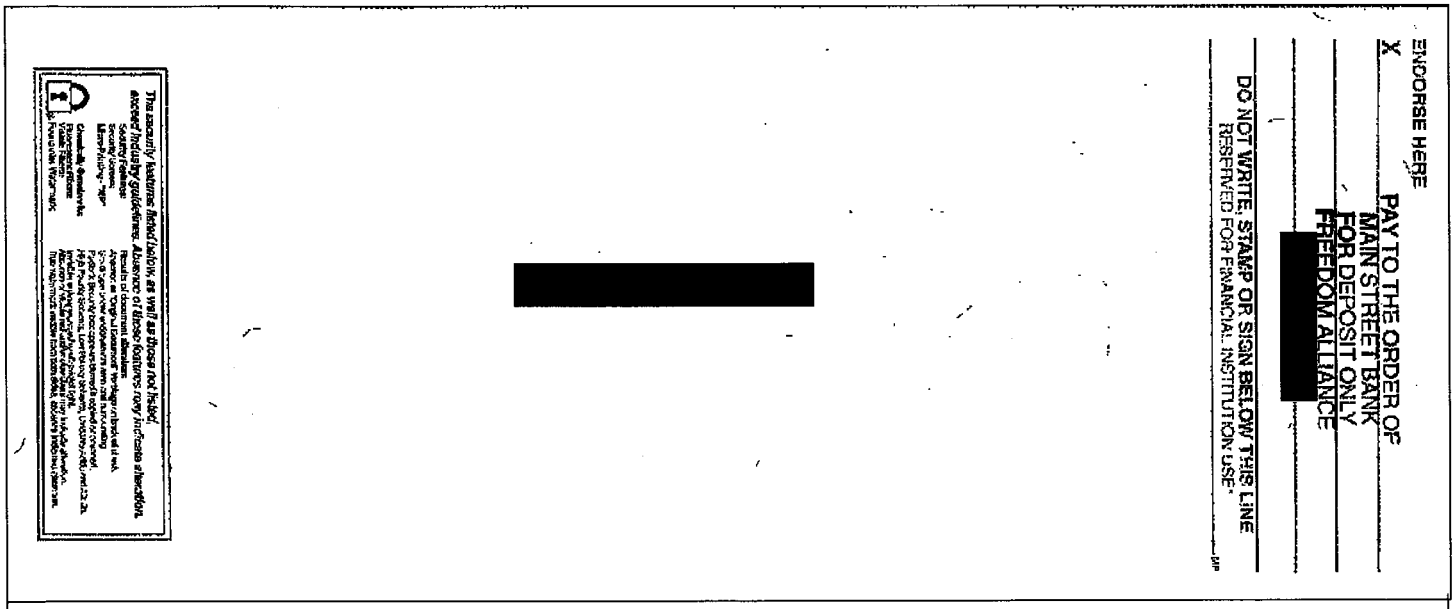
PAY **SEVENTY FIVE THOUSAND DOLLARS AND NO CENTS**********

TO THE ORDER OF FREEDOM ALLIANCE

Donald J. Trump

"001506" [redacted]

ProcDate: 2016/05/26
AccountNum: [redacted]
CheckAmt: 75,000.00
SerialNum: 1506
MflmSeqNum: [redacted]



[redacted]

ENDORSE HERE
X
PAY TO THE ORDER OF
MAIN STREET BANK
FOR DEPOSIT ONLY
FREEDOM ALLIANCE [redacted]

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE
RESERVED FOR FINANCIAL INSTITUTION USE

ProcDate: 2016/05/26
AccountNum: [redacted]
CheckAmt: 75,000.00
SerialNum: 1506
MflmSeqNum: [redacted]

THIS CHECK IS PRINTED ON CHEMICAL REACTIVE PAPER WHICH CONTAINS A WATERMARK AND HAS MICRO PRINTING IN THE SIGNATURE LINE

THE DONALD J. TRUMP FOUNDATION, INC.
725 5TH AVENUE
NEW YORK, NY 10022

CAPITAL ONE, N.A.
57 WEST 57TH STREET
NEW YORK, NY 10019

50-791/214

NO. 001508

CHECK DATE 05/24/16

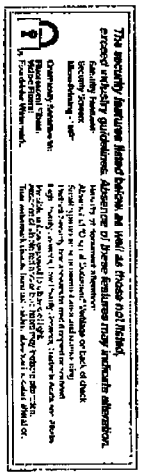
CHECK AMOUNT ****$75,000.00**

PAY **SEVENTY FIVE THOUSAND DOLLARS AND NO CENTS**********

TO THE ORDER OF INTREPID FALLEN HEROES FUND

⑈001508⑈ [redacted]

ProcDate: 2016/05/26
AccountNum: [redacted]
CheckAmt: 75,000.00
SerialNum: 1508
MflmSeqNum: [redacted]



CU SERVICE CENTERS
(Bethpage, NY)
899 S. Oyster Bay Rd
Merchant Deposit

[redacted]

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE
RESERVED FOR FINANCIAL INSTITUTION USE

X ENDORSE HERE

[redacted]

ProcDate: 2016/05/26
AccountNum: [redacted]
CheckAmt: 75,000.00
SerialNum: 1508
MflmSeqNum: [redacted]

THIS CHECK IS PRINTED ON CHEMICAL REACTIVE PAPER WHICH CONTAINS A WATERMARK AND HAS MICRO PRINTING IN THE SIGNATURE LINE

THE DONALD J. TRUMP FOUNDATION, INC.
725 5TH AVENUE
NEW YORK, NY 10022

372736

CAPITAL ONE, N.A.
57 WEST 57TH STREET
NEW YORK, NY 10019

80-791/214

NO. 001500

AVD -DM

CHECK DATE 05/24/16

CHECK AMOUNT ****$75,000.00**

PAY **SEVENTY FIVE THOUSAND DOLLARS AND NO CENTS**********

TO THE ORDER OF AMERICAS VETDOGS THE VETERANS K9 CORPS INC

⑈001500⑈ [redacted]

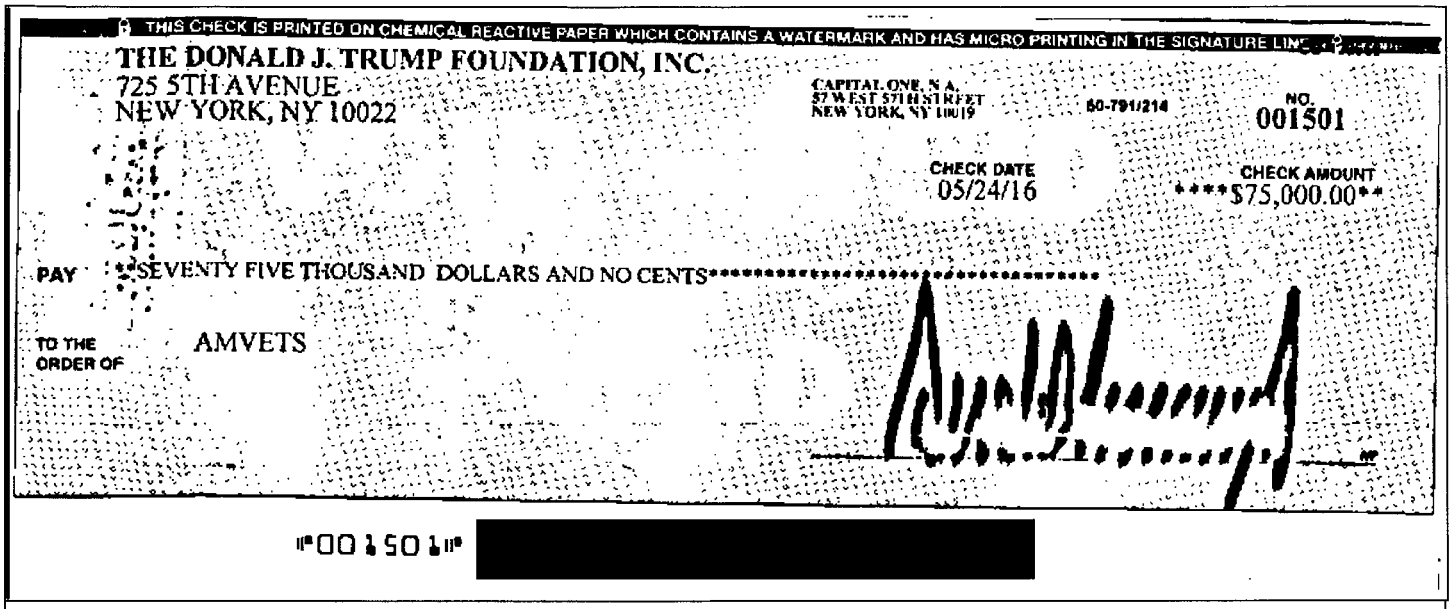
ProcDate: 2016/05/26
AccountNum: [redacted]
CheckAmt: 75,000.00
SerialNum: 1500
MflmSeqNum: [redacted]



ENDORSE HERE FOR DEPOSIT ONLY
X [redacted] America's Vet Dog

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE
RESERVED FOR FINANCIAL INSTITUTION USE

ProcDate: 2016/05/26
AccountNum: [redacted]
CheckAmt: 75,000.00
SerialNum: 1500
MflmSeqNum: [redacted]



THIS CHECK IS PRINTED ON CHEMICAL REACTIVE PAPER WHICH CONTAINS A WATERMARK AND HAS MICRO PRINTING IN THE SIGNATURE LINE

THE DONALD J. TRUMP FOUNDATION, INC.
725 5TH AVENUE
NEW YORK, NY 10022

CAPITAL ONE, N.A.
57 WEST 57TH STREET
NEW YORK, NY 10019

50-791/214

NO. 001501

CHECK DATE 05/24/16

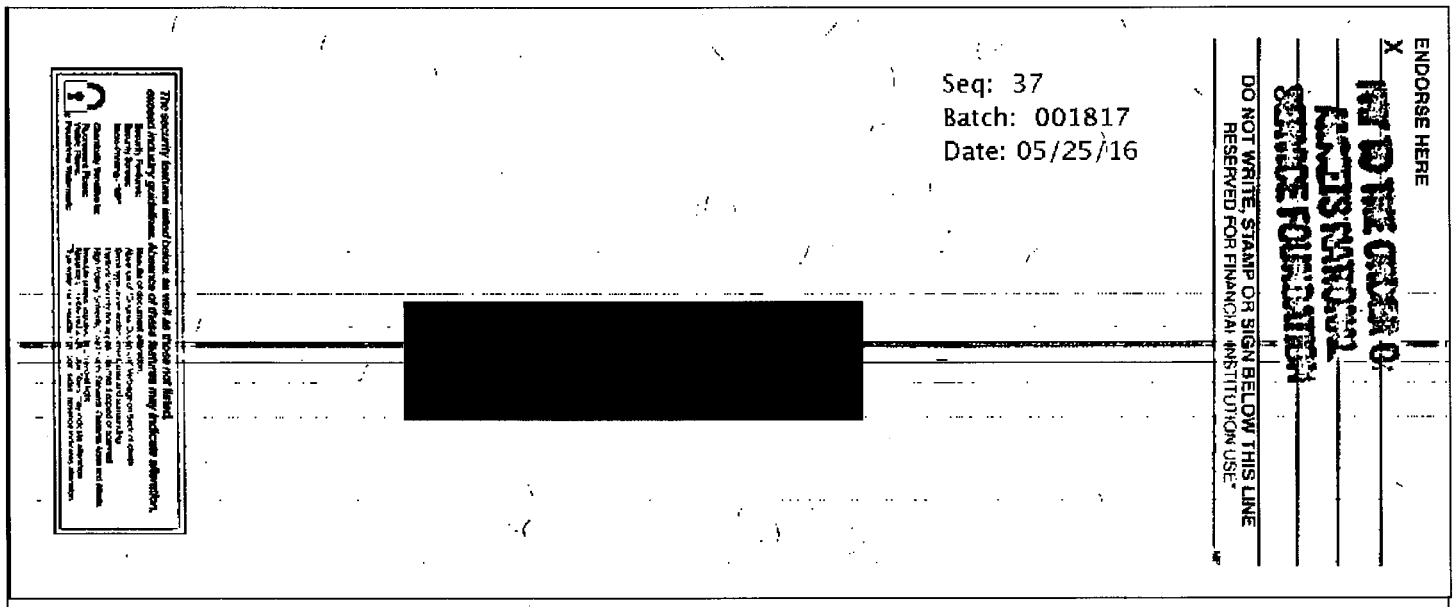
CHECK AMOUNT ****$75,000.00**

PAY ****SEVENTY FIVE THOUSAND DOLLARS AND NO CENTS**********

TO THE ORDER OF AMVETS

⑈001501⑈ [redacted]

ProcDate: 2016/05/26
AccountNum: [redacted]
CheckAmt: 75,000.00
SerialNum: 1501
MflmSeqNum: [redacted]



Seq: 37
Batch: 001817
Date: 05/25/16

[redacted]

ENDORSE HERE

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE
RESERVED FOR FINANCIAL INSTITUTION USE

ProcDate: 2016/05/26
AccountNum: [redacted]
CheckAmt: 75,000.00
SerialNum: 1501
MflmSeqNum: [redacted]

THIS CHECK IS PRINTED ON CHEMICAL REACTIVE PAPER WHICH CONTAINS A WATERMARK AND HAS MICRO PRINTING IN THE SIGNATURE LINE

THE DONALD J. TRUMP FOUNDATION, INC.
725 5TH AVENUE
NEW YORK, NY 10022

CAPITAL ONE, N.A.
47 WEST 57TH STREET
NEW YORK, NY 10019

50-791/214

NO. 001511

CHECK DATE 05/24/16

CHECK AMOUNT ****$75,000.00**

PAY **SEVENTY FIVE THOUSAND DOLLARS AND NO CENTS**********

TO THE ORDER OF THE NATIONAL MILITARY FAMILY ASSOCIATION INC

Donald J. Trump

⑈001511⑈ [redacted]

ProcDate: 2016/05/26
AccountNum: [redacted]
CheckAmt: 75,000.00
SerialNum: 1511
MflmSeqNum: [redacted]

[redacted]

Burke & Herbert Bank

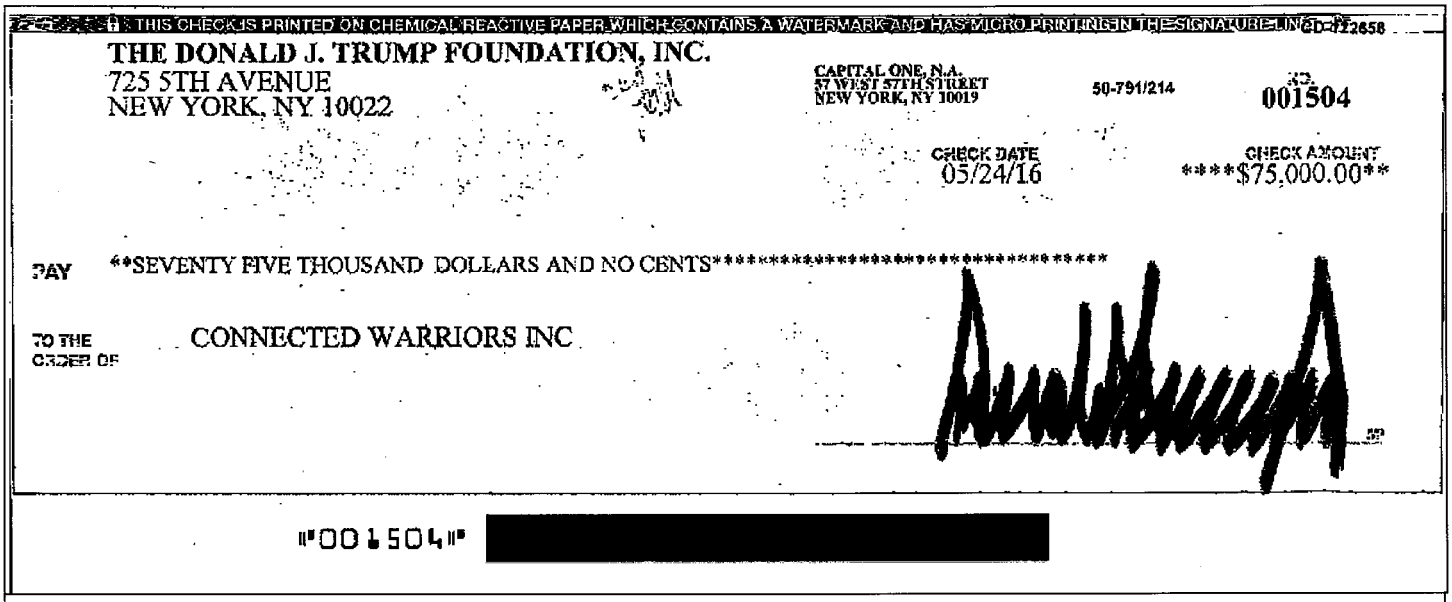
[redacted]

05-26-2016

ENDORSE HERE
X
NATIONAL MILITARY FAMILY ASSOCIATION
FOR DEPOSIT ONLY

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE
RESERVED FOR FINANCIAL INSTITUTION USE

ProcDate: 2016/05/26
AccountNum: [redacted]
CheckAmt: 75,000.00
SerialNum: 1511
MflmSeqNum: [redacted]



THIS CHECK IS PRINTED ON CHEMICAL REACTIVE PAPER WHICH CONTAINS A WATERMARK AND HAS MICRO PRINTING IN THE SIGNATURE LINE

THE DONALD J. TRUMP FOUNDATION, INC.
725 5TH AVENUE
NEW YORK, NY 10022

CAPITAL ONE, N.A.
57 WEST 57TH STREET
NEW YORK, NY 10019

50-791/214

001504

CHECK DATE
05/24/16

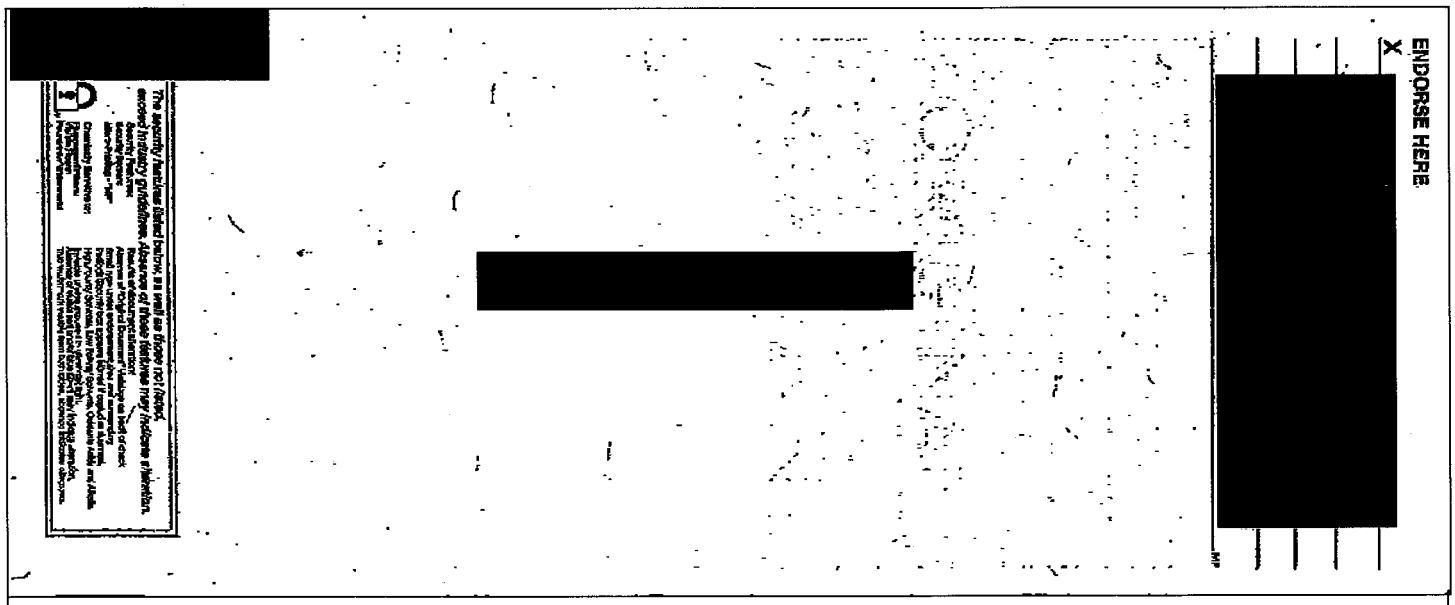
CHECK AMOUNT
****$75,000.00**

PAY **SEVENTY FIVE THOUSAND DOLLARS AND NO CENTS**********

TO THE ORDER OF CONNECTED WARRIORS INC

"001504" [redacted]

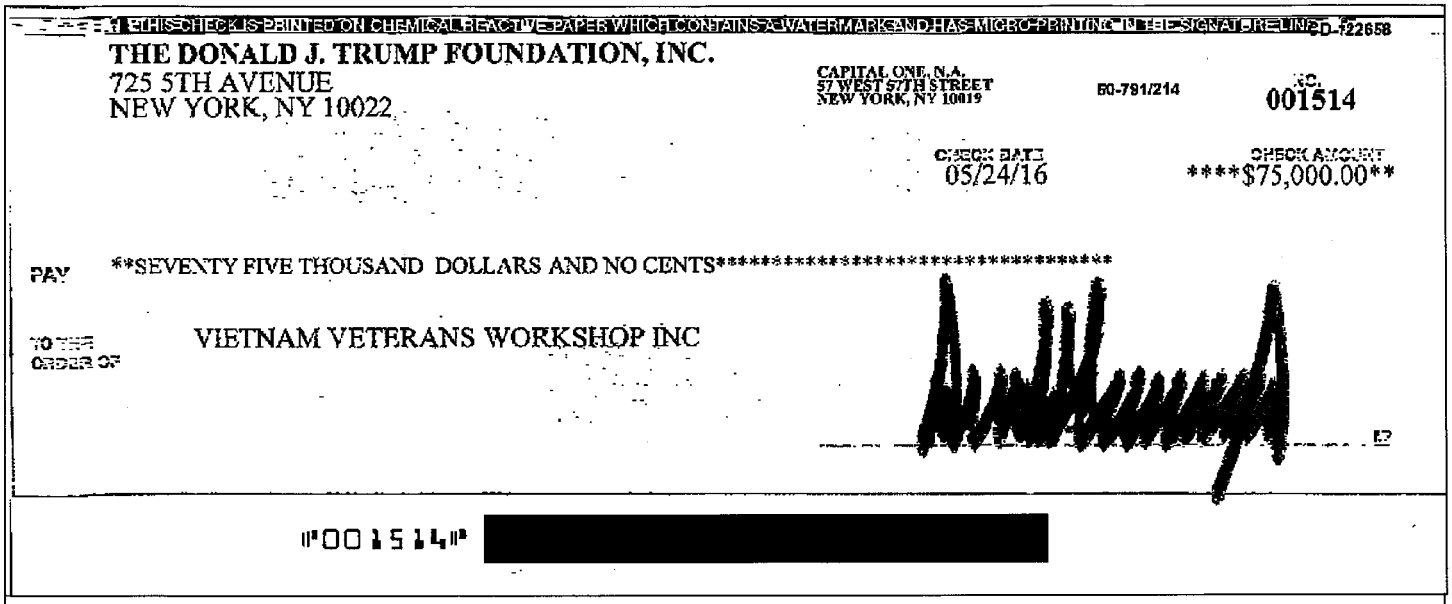
ProcDate: 2016/05/26
AccountNum: [redacted]
CheckAmt: 75,000.00
SerialNum: 1504
MflmSeqNum: [redacted]



[redacted]

ENDORSE HERE

ProcDate: 2016/05/26
AccountNum: [redacted]
CheckAmt: 75,000.00
SerialNum: 1504
MflmSeqNum: [redacted]



THIS CHECK IS PRINTED ON CHEMICAL REACTIVE PAPER WHICH CONTAINS A WATERMARK AND HAS MICRO-PRINTING IN THE SIGNATURE LINE. CD-722658

THE DONALD J. TRUMP FOUNDATION, INC.
725 5TH AVENUE
NEW YORK, NY 10022

CAPITAL ONE, N.A.
57 WEST 57TH STREET
NEW YORK, NY 10019

50-791/214

NO. 001514

CHECK DATE 05/24/16

CHECK AMOUNT ****$75,000.00**

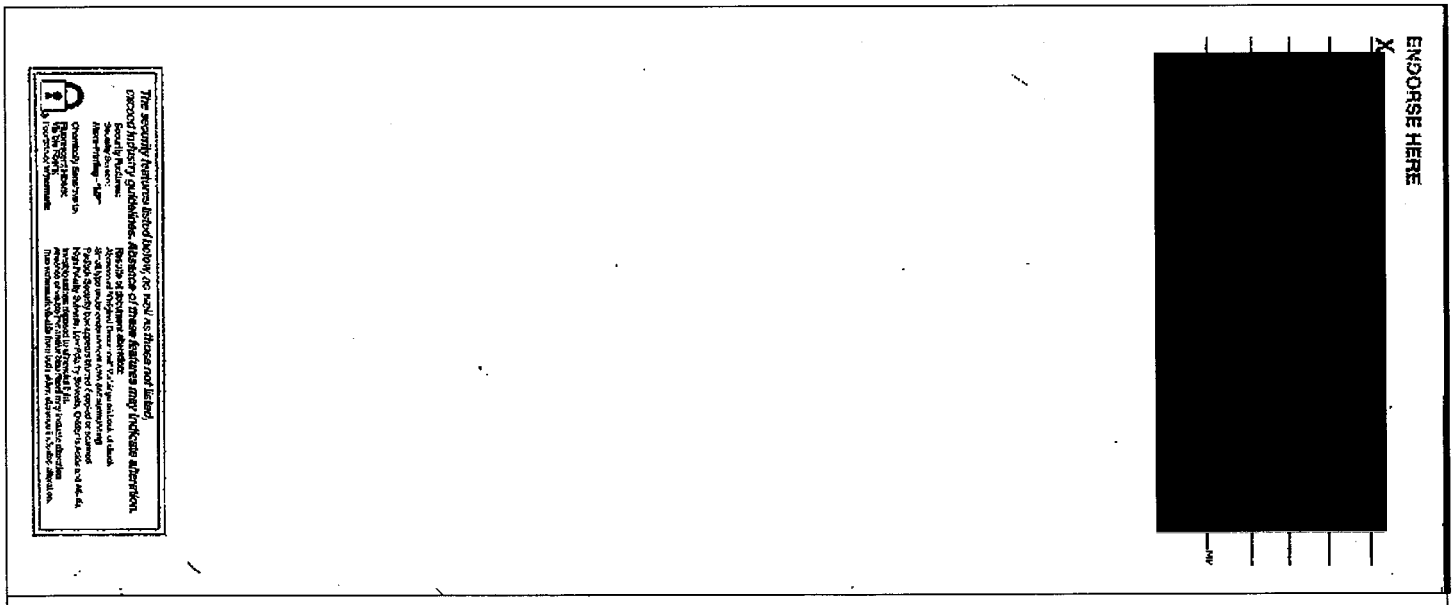
PAY **SEVENTY FIVE THOUSAND DOLLARS AND NO CENTS**********

TO THE ORDER OF VIETNAM VETERANS WORKSHOP INC

Donald J. Trump

⑈001514⑈ [redacted]

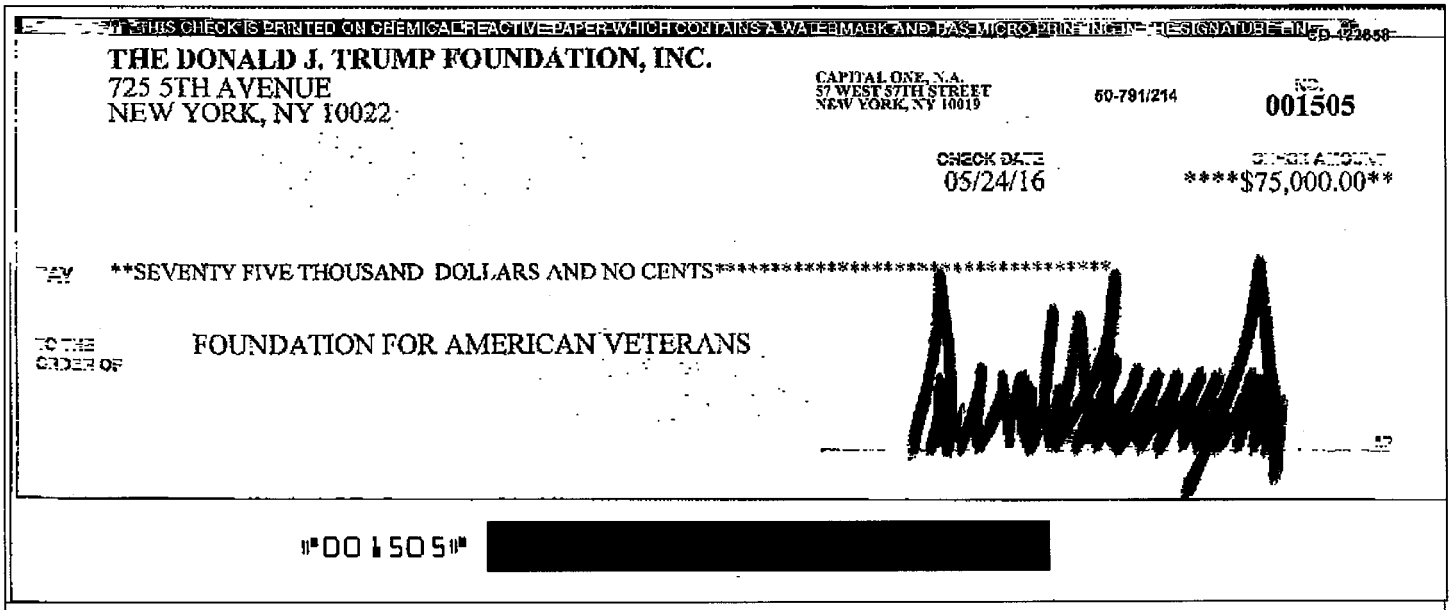
ProcDate: 2016/05/27
AccountNum: [redacted]
CheckAmt: 75,000.00
SerialNum: 1514
MflmSeqNum: [redacted]



The security features listed below do not apply to items not listed.
Second Industry Guidelines. Absence of these features may indicate alteration.

ENDORSE HERE

ProcDate: 2016/05/27
AccountNum: [redacted]
CheckAmt: 75,000.00
SerialNum: 1514
MflmSeqNum: [redacted]



THIS CHECK IS PRINTED ON CHEMICAL REACTIVE PAPER WHICH CONTAINS A WATERMARK AND HAS MICROPRINTING IN THE SIGNATURE LINE

THE DONALD J. TRUMP FOUNDATION, INC.
725 5TH AVENUE
NEW YORK, NY 10022

CAPITAL ONE, N.A.
57 WEST 57TH STREET
NEW YORK, NY 10019

50-791/214

NO. 001505

CHECK DATE 05/24/16

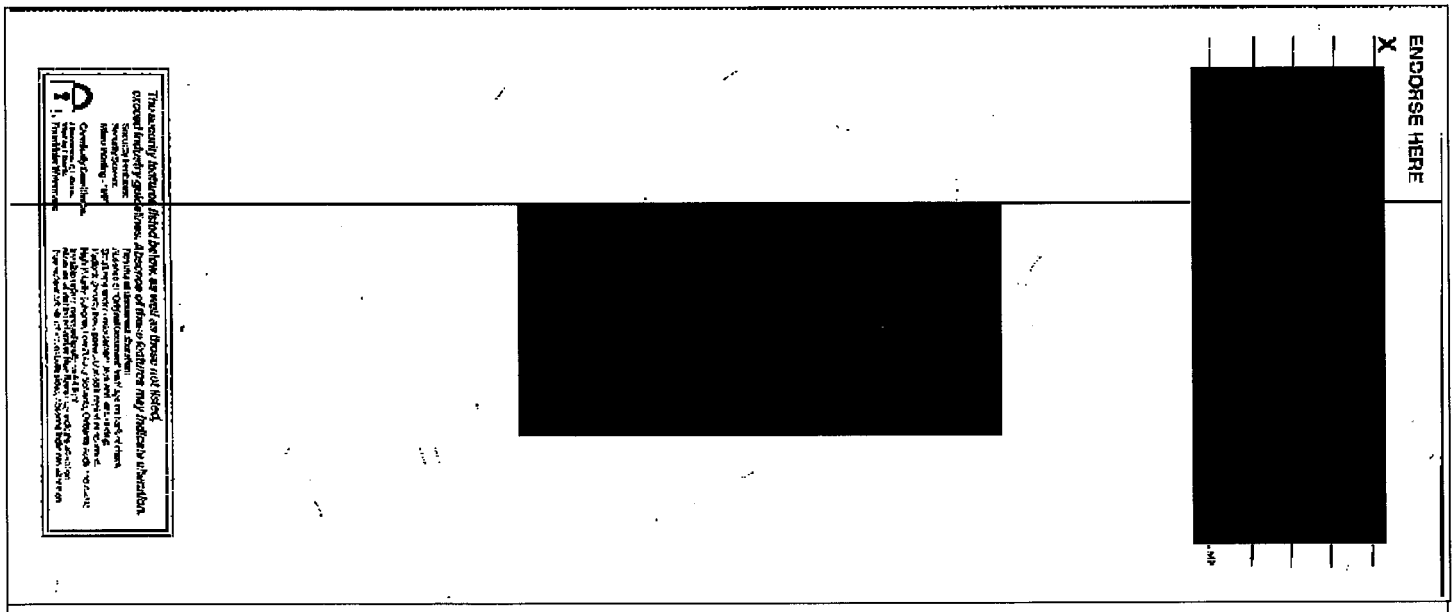
DOLLAR AMOUNT ****$75,000.00**

PAY **SEVENTY FIVE THOUSAND DOLLARS AND NO CENTS**********

TO THE ORDER OF FOUNDATION FOR AMERICAN VETERANS

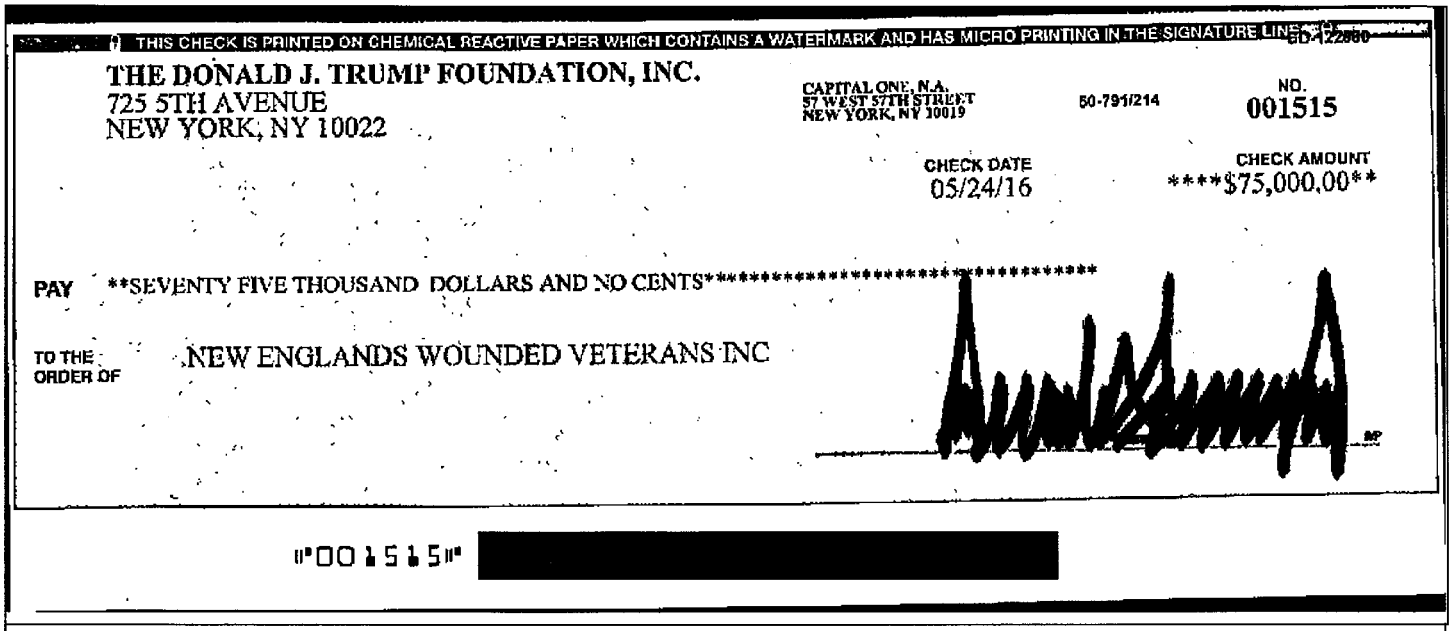
⑈001505⑈ [redacted]

ProcDate: 2016/05/27
AccountNum: [redacted]
CheckAmt: 75,000.00
SerialNum: 1505
MflmSeqNum: [redacted]



ENDORSE HERE

ProcDate: 2016/05/27
AccountNum: [redacted]
CheckAmt: 75,000.00
SerialNum: 1505
MflmSeqNum: [redacted]



THIS CHECK IS PRINTED ON CHEMICAL REACTIVE PAPER WHICH CONTAINS A WATERMARK AND HAS MICRO PRINTING IN THE SIGNATURE LINE

THE DONALD J. TRUMP FOUNDATION, INC.
725 5TH AVENUE
NEW YORK, NY 10022

CAPITAL ONE, N.A.
57 WEST 57TH STREET
NEW YORK, NY 10019

50-791/214

NO. 001515

CHECK DATE 05/24/16

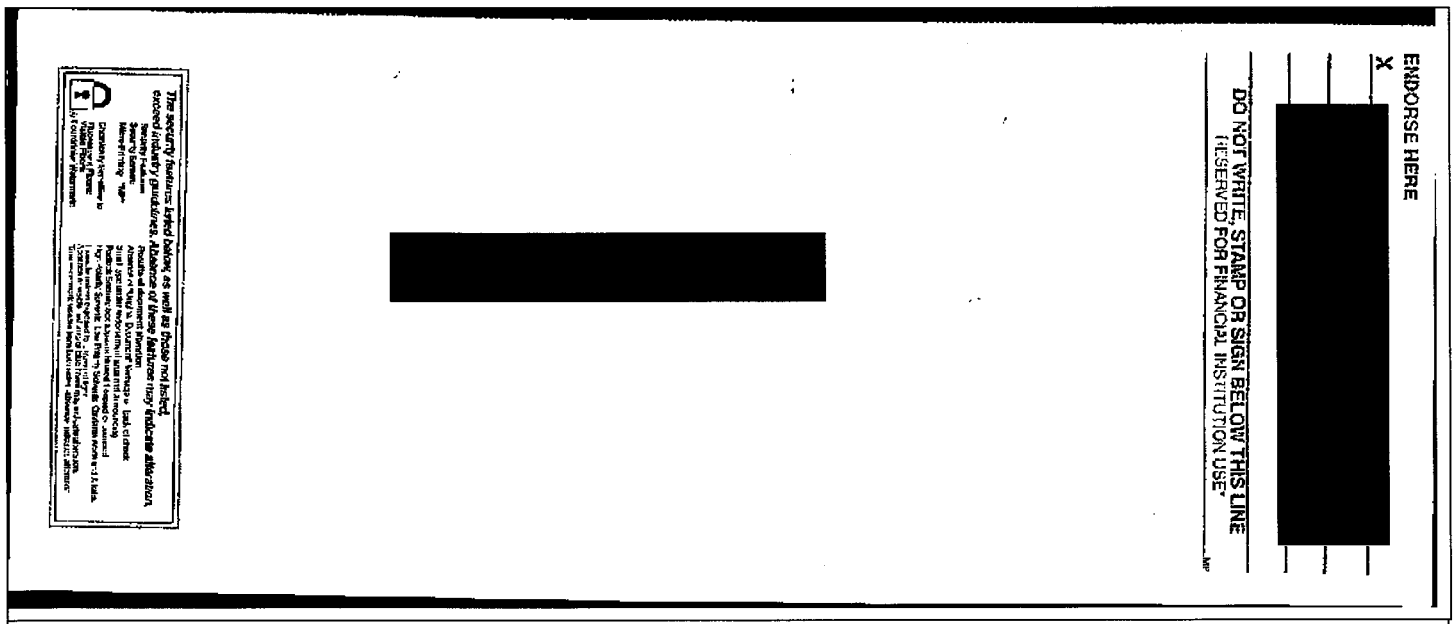
CHECK AMOUNT ****$75,000.00**

PAY **SEVENTY FIVE THOUSAND DOLLARS AND NO CENTS**********

TO THE ORDER OF NEW ENGLANDS WOUNDED VETERANS INC

"001515" [redacted]

ProcDate: 2016/05/27
AccountNum: [redacted]
CheckAmt: 75,000.00
SerialNum: 1515
MfImSeqNum: [redacted]

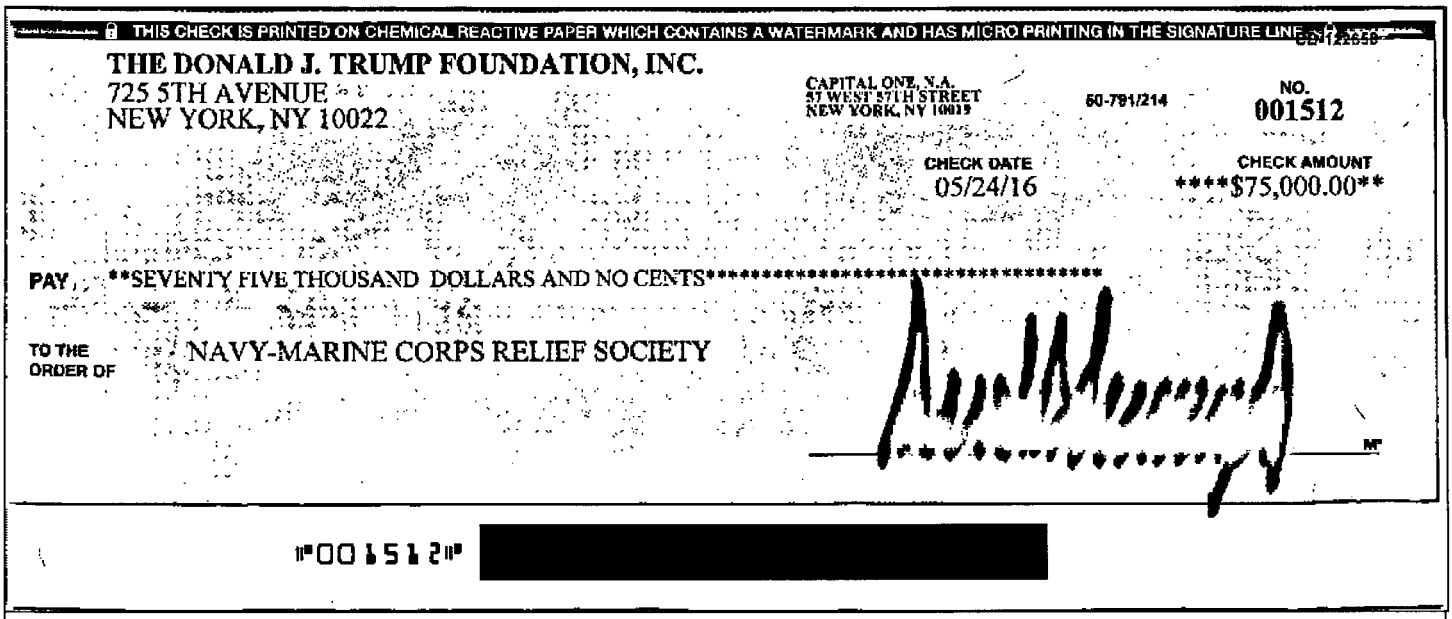


[redacted]

ENDORSE HERE

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE
RESERVED FOR FINANCIAL INSTITUTION USE

ProcDate: 2016/05/27
AccountNum: [redacted]
CheckAmt: 75,000.00
SerialNum: 1515
MfImSeqNum: [redacted]



THIS CHECK IS PRINTED ON CHEMICAL REACTIVE PAPER WHICH CONTAINS A WATERMARK AND HAS MICRO PRINTING IN THE SIGNATURE LINE

THE DONALD J. TRUMP FOUNDATION, INC.
725 5TH AVENUE
NEW YORK, NY 10022

CAPITAL ONE, N.A.
57 WEST 57TH STREET
NEW YORK, NY 10019

60-791/214

NO. 001512

CHECK DATE 05/24/16

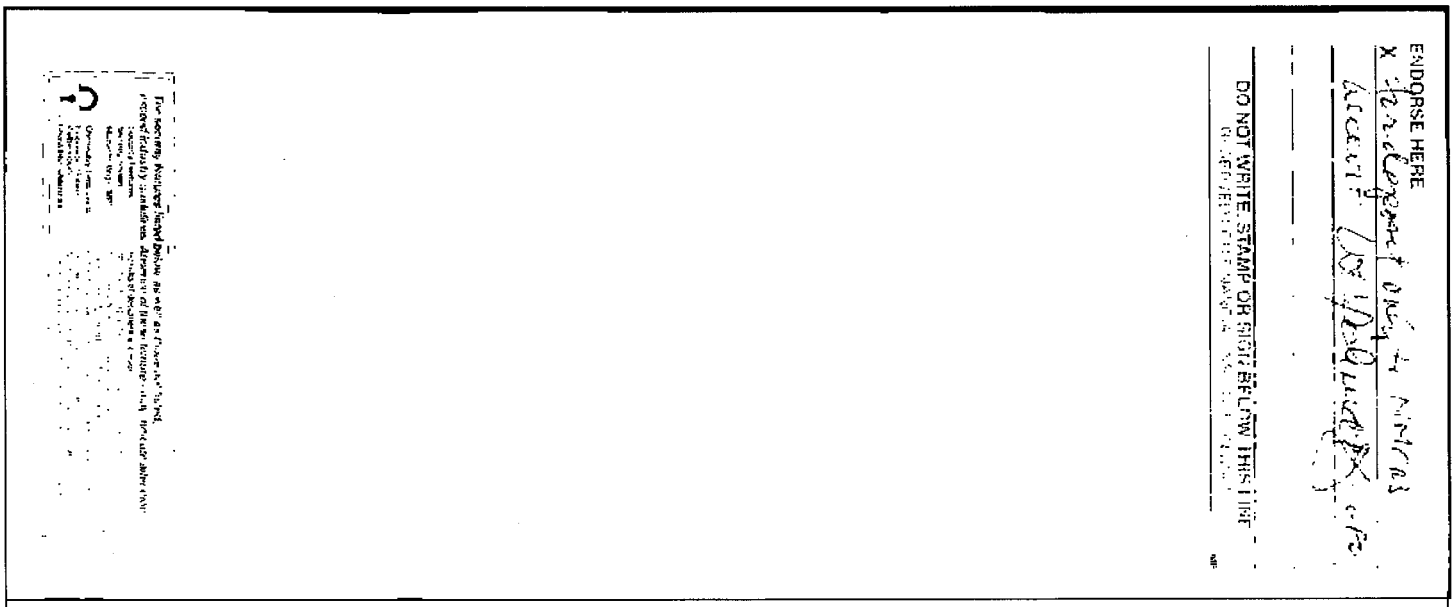
CHECK AMOUNT ****$75,000.00**

PAY **SEVENTY FIVE THOUSAND DOLLARS AND NO CENTS**********

TO THE ORDER OF NAVY-MARINE CORPS RELIEF SOCIETY

⑈001512⑈ [redacted]

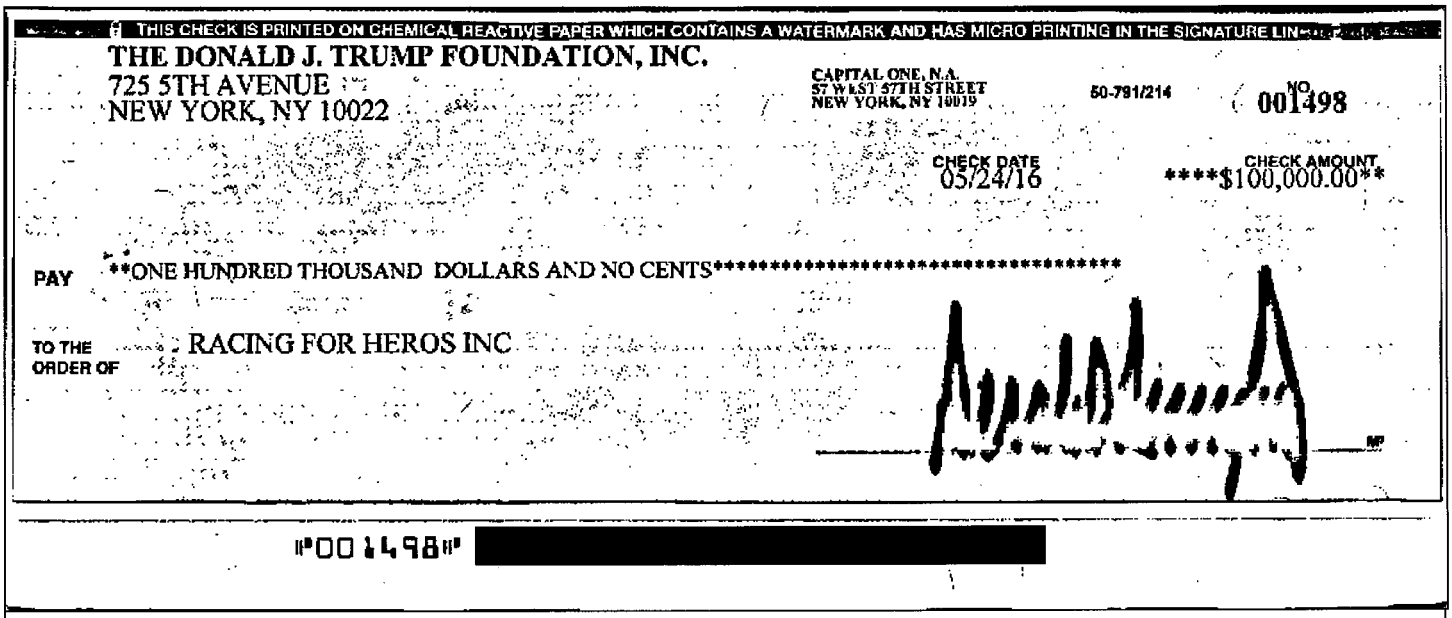
ProcDate: 2016/05/31
AccountNum: [redacted]
CheckAmt: 75,000.00
SerialNum: 1512
MflmSeqNum: [redacted]



ENDORSE HERE

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE

ProcDate: 2016/05/31
AccountNum: [redacted]
CheckAmt: 75,000.00
SerialNum: 1512
MflmSeqNum: [redacted]



THIS CHECK IS PRINTED ON CHEMICAL REACTIVE PAPER WHICH CONTAINS A WATERMARK AND HAS MICRO PRINTING IN THE SIGNATURE LINE

THE DONALD J. TRUMP FOUNDATION, INC.
725 5TH AVENUE
NEW YORK, NY 10022

CAPITAL ONE, N.A.
57 W 57ST 57TH STREET
NEW YORK, NY 10019

50-791/214

NO 001498

CHECK DATE 05/24/16

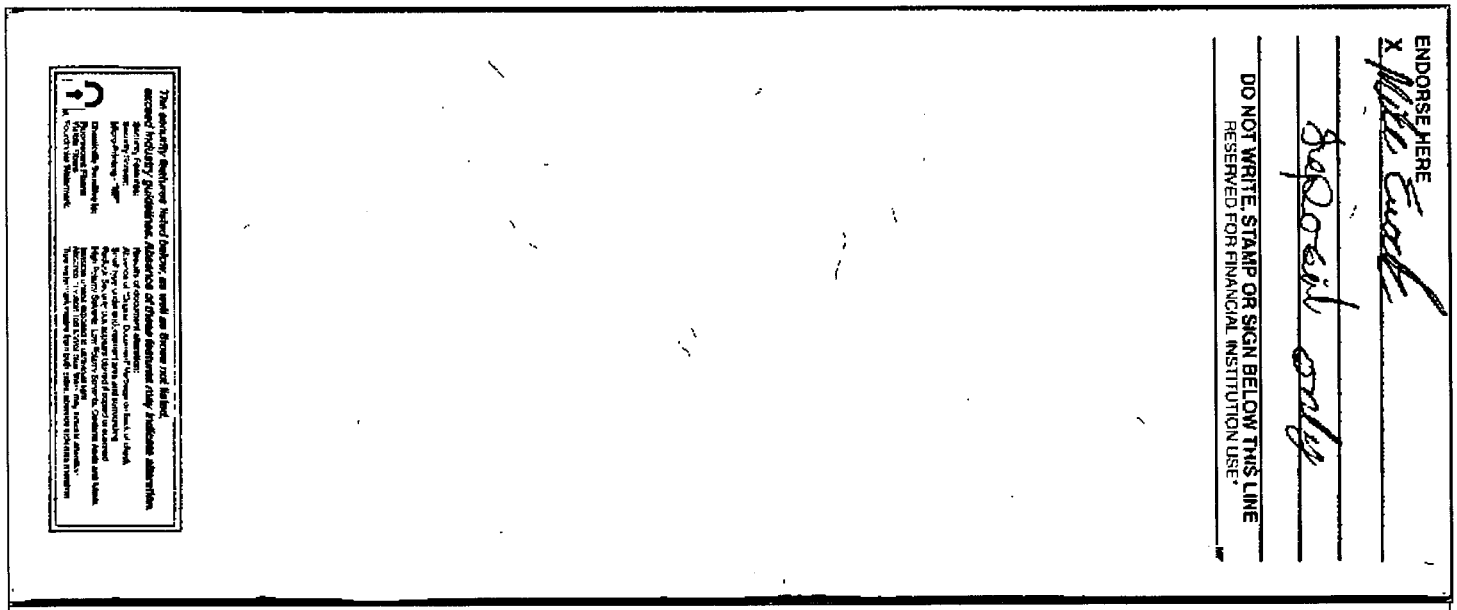
CHECK AMOUNT ****$100,000.00**

PAY **ONE HUNDRED THOUSAND DOLLARS AND NO CENTS**********

TO THE ORDER OF RACING FOR HEROS INC

⑈001498⑈ [redacted]

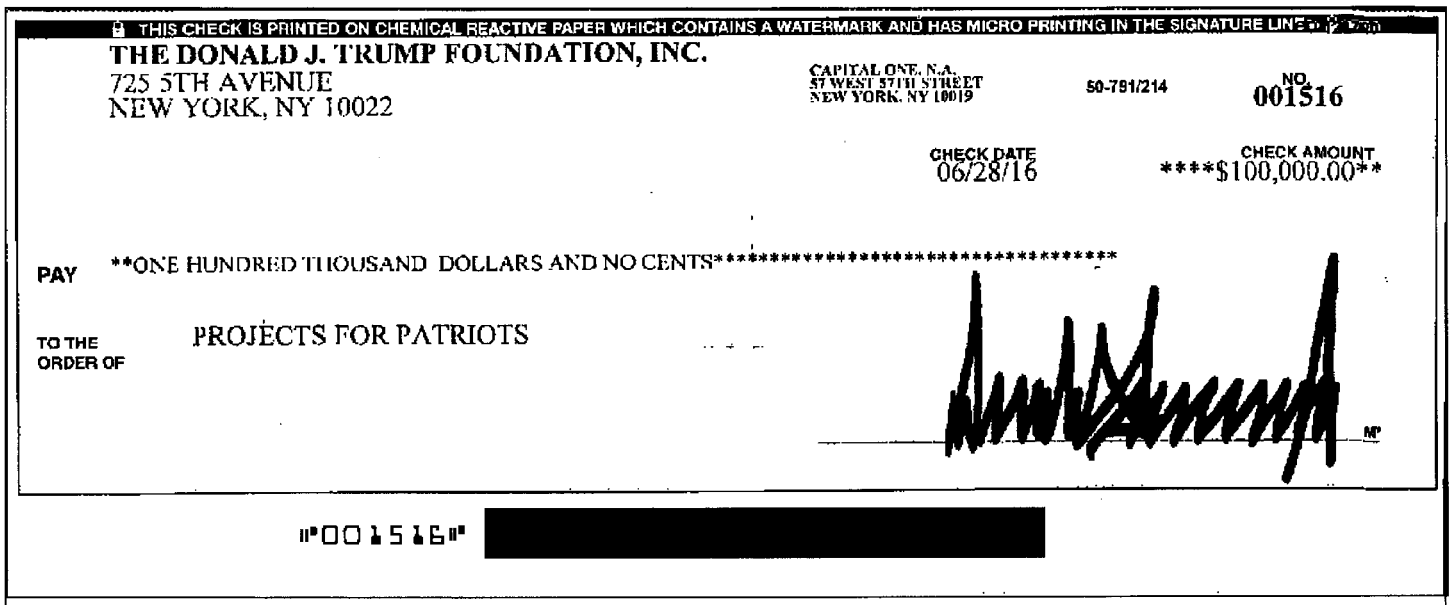
ProcDate: 2016/06/01
AccountNum: [redacted]
CheckAmt: 100,000.00
SerialNum: 1498
MflmSeqNum: [redacted]



ENDORSE HERE
X

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE
RESERVED FOR FINANCIAL INSTITUTION USE

ProcDate: 2016/06/01
AccountNum: [redacted]
CheckAmt: 100,000.00
SerialNum: 1498
MflmSeqNum: [redacted]



THIS CHECK IS PRINTED ON CHEMICAL REACTIVE PAPER WHICH CONTAINS A WATERMARK AND HAS MICRO PRINTING IN THE SIGNATURE LINE

THE DONALD J. TRUMP FOUNDATION, INC.
725 5TH AVENUE
NEW YORK, NY 10022

CAPITAL ONE, N.A.
57 WEST 57TH STREET
NEW YORK, NY 10019

50-791/214

NO. 001516

CHECK DATE 06/28/16

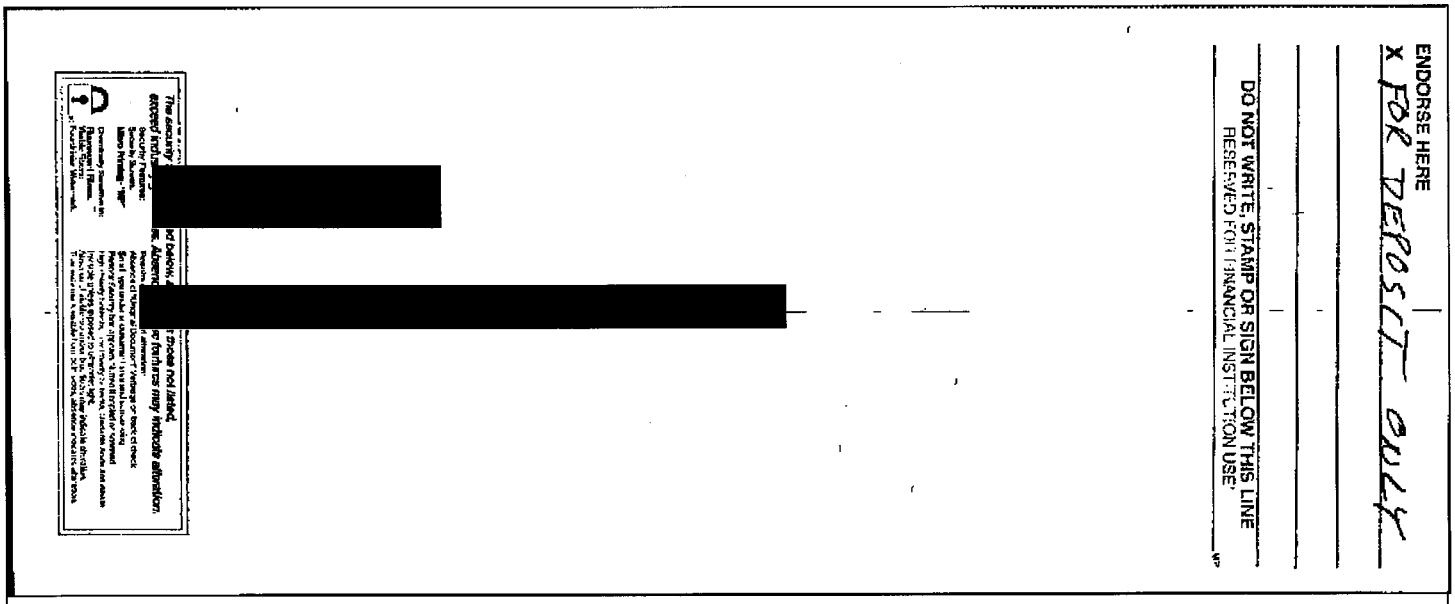
CHECK AMOUNT ****$100,000.00**

PAY **ONE HUNDRED THOUSAND DOLLARS AND NO CENTS**********

TO THE ORDER OF PROJECTS FOR PATRIOTS

⑈001516⑈ [redacted]

ProcDate: 2016/07/05
AccountNum: [redacted]
CheckAmt: 100,000.00
SerialNum: 1516
MfilmSeqNum: [redacted]



[redacted]

[redacted]

ENDORSE HERE
X FOR DEPOSIT ONLY

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RESERVED FOR FINANCIAL INSTITUTION USE

ProcDate: 2016/07/05
AccountNum: [redacted]
CheckAmt: 100,000.00
SerialNum: 1516
MfilmSeqNum: [redacted]

EXHIBIT 23

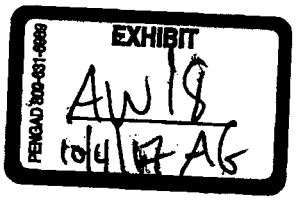
Deborah Tarasoff

From: Jeff McConney
Sent: Tuesday, March 22, 2016 5:16 PM
To: Deborah Tarasoff
Subject: FW: Marine Corp law enforcement foundation

Deb,

Please cut a check in the amount of $100,00 for the below Veterans charity.

Thanks
Jeff



Jeffrey S. McConney
Senior Vice President/Controller
725 Fifth Avenue | New York, NY | 10022
p. 212.715.7231 | f. 212.832.5396
jmcconney@trumporg.com | Trump.com

-----Original Message-----
From: Corey R. Lewandowski [mailto:clewandowski@donaldtrump.com]
Sent: Tuesday, March 22, 2016 4:59 PM
To: Allen Weisselberg <weisselberg@trumporg.com>; Jeff McConney <jmconney@trumporg.com>
Subject: Marine Corp law enforcement foundation

Allen --

Do we have the ability to give a check to these guys from the Foundation?

As you know, Jim Kallstrom is the President and the media has been asking if he had received money from the foundation.

If available, could we please send them $100K?

Thank you

Corey

802071
DJTFON
100,000.00
G/L CODE # 6001A
DATE PAID

THE DONALD J. TRUMP FOUNDATION, INC. (Com: DJTFDN) CD-120820 MAR COR

Inv Date	Invoice Number	Description	Invoice Amt	Deductions	Net Amount
[redacted]					
03/22/16	03/22/16		100,000.00		100,000.00
TO: MARINE CORPS - LAW ENFORCEMENT FOUNDATION			Check Date 03/22/16	Ck. No. 001491	100,000.00

THIS CHECK IS PRINTED ON CHEMICAL REACTIVE PAPER AND CONTAINS A WATERMARK AND BIOMETRIC PRINTING IN THE SIGNATURE LINE

CD-120820

THE DONALD J. TRUMP FOUNDATION, INC.
725 5TH AVENUE
NEW YORK, NY 10022

CAPITAL ONE, N.A.
57 WEST 57TH STREET
NEW YORK, NY 10019

80-7511214

NO. 001491

CHECK DATE 03/22/16

CHECK AMOUNT ****$100,000.00**

VOID VOID

PAY **ONE HUNDRED THOUSAND DOLLARS AND NO CENTS**********

TO THE ORDER OF MARINE CORPS - LAW ENFORCEMENT FOUNDATION

VOID

⑈001491⑈ ⑆

DJTF-VETS207

FILED: NEW YORK COUNTY CLERK 06/14/2018 11:10 AM INDEX NO. 451130/2018
NYSCEF DOC. NO. 27 RECEIVED NYSCEF: 06/14/2018

THE TRUMP ORGANIZATION

March 22nd, 2016

Mr. James Kallstrom
Marine Corps-Law Enforcement Foundation
273 Columbus Ave. Suite 10
Tuckahoe, NY 10707

Dear James,

Please find enclosed a check in the amount of $100,000 from the Donald J. Trump Foundation, payable to Marine Corps-Law Enforcement Foundation. I am very proud to make this donation to your organization for the wonderful service you provide to our nation's veterans. Your efforts have made a significant difference to our heroes and their families on many levels—your concern and care has been phenomenal. I would like to thank you for your extraordinary work!

Please send me a letter confirming the donation amount and that no goods or services were furnished in exchange for the donation.

With best wishes,

Sincerely,

Donald J. Trump

THE DONALD J. TRUMP FOUNDATION, INC. (Com: DJTFDN) CD-120620 MAR COR

Inv Date	Invoice Number	Description	Invoice Amt	Deductions	Net Amount
[redacted]					
03/22/16	03/22/16		100,000.00		100,000.00
TO: MARINE CORPS - LAW ENFORCEMENT FOUNDATION			Check Date 03/22/16	Ck. No. 001491	100,000.00

THIS CHECK IS PRINTED ON CHEMICAL REACTIVE PAPER WHICH CONTAINS A WATERMARK AND HAS MICRO PRINTING IN THE SIGNATURE LINE CD-120620

THE DONALD J. TRUMP FOUNDATION, INC.
725 5TH AVENUE
NEW YORK, NY 10022

VOID

CAPITAL ONE, N.A.
51 WEST 51ST STREET
NEW YORK, NY 10019

VOID

50-791/214

NO. 001491

CHECK AMOUNT
****$100,000.00**

PAY **ONE HUNDRED THOUSAND DOLLARS AND NO CENTS**********

TO THE ORDER OF MARINE CORPS - LAW ENFORCEMENT FOUNDATION

VOID

AP

⑈001491⑈ [redacted]

DJTF-VETS209

EXHIBIT 24

From: Campbell Burr <cburr@donaldtrump.com>
Sent: Tuesday, May 24, 2016 1:05 PM
To: Katherine Murphy;Jeff McConney;Allen Weisselberg
Cc: Corey R. Lewandowski
Subject: Vet Groups
Attachments: Veterans Group Analysis .docx

Team- Veterans EIN #s attached. Addresses below.

Campbell

Addresses:

Americas Vetdogs the Veterans K9 Corps Inc. (Smithtown, NY)
371 East Jericho Turnpike
Smithtown, NY 11787

AMVETS (Inglis, FL)
4647 Forbes Blvd
Lanham, Maryland 20706

Armed Services YMCA of the USA (Alexandria, VA)
7405 Alban Station Court, Suite B215
Springfield, VA 22150-2318



Bob Woodruff Family Foundation Inc. (New York, NY)
1350 Broadway, Suite 905
New York, NY 10018

Foundation for American Veterans (W Bloomfield, MI)
7473 Wilshire
West Bloomfield, Michigan 48322

Freedom Alliance (Dulles, VA)
22570 Markey Court, Suite 240
Dulles, VA 20166

Hire Heroes USA (Alpharetta, GA)
1360 Union Hill Road, Building 2 Suite A
Alpharetta, GA 30004

Iraq and Afghanistan Veterans of America Inc. (New York, NY)
114 West 41st Street
New York, NY 10036

The Mission Continues (Saint Louis, MO)
1141 South 7th Street

St. Louis, MO 63104

The National Military Family Association Inc. (Alexandria, VA)
3601 Eisenhower Avenue, Suite 425
Alexandria, Virginia 22304

Navy-Marine Corps Relief Society (Arlington, VA)
875 North Randolph Street, Suite 225
Arlington, VA 22203

Vietnam Veterans Workshop Inc. (Boston, MA)
17 Court Street
Boston, MA 02108

Connected Warriors Inc. (Boca Raton, FL)
900 Broken Sound Parkway, Suite 125
Boca Raton, FL 33487

New Englands Wounded Veterans Inc. (Boston, MA)
60 Paris Street
Boston, MA 02128

Intrepid Fallen Heroes Fund (New York, NY)
One Intrepid Square
West 46th Street & 12th Avenue
New York, New York 10036

Veterans Group

America's VetDogs
EIN # [redacted]

- Honored with the Secretary of the Army Public Service Award
- Recognized by The Patriots Initiative
- Affiliate of and managed by the *Guide Dog Foundation for the Blind*

AMVets
EIN # [redacted]

- Channel 9 discovered AM Vets sells donated items in a "for-profit" community thrift store [9 Investigates: Do AmVets donations help vets?]
- Silver Helmet Sponsors
  - *Merkle*
  - *Schulmerich*
  - *Concord Litho (innovation with impact)*
- *Open Letter to Dr. Ben Carson from Leading Veterans Organizations* disagreeing with proposal to eliminate the Department of Veterans Affairs [Letter to Dr. Ben Carson]
- Does not meet *Better Business Bureau* standards and does not disclose how it obtains and uses contributions

Armed Services YMCA of the USA
EIN # [redacted]

- *NY Times* bestselling author to donate proceeds of sales in May
- PenFed and Armed Services YMCA Partner to Make Military Life Easier
- Receives donations from *Amazon* purchases made at checkout
- Supporters and Partners [List of Supporters and Partners]
-

Bob Woodruff Foundation
EIN # [redacted]

- http://bobwoodrufffoundation.org/thankyousponsors/
  - **Goldman Sachs**
- Celebrity Supporters
- Co-founded in 2006 ABC Television anchor Bob Woodruff (sustained serious injuries while covering the Iraq war) and his family
- http://mstarsnews.musictimes.com/articles/91985/20151112/jon-stewart-donald-trump-ben-carson-stand-up-show-wounded-veterans.htm

Foundation for Americas Veterans
EIN # [redacted]

- "On January 14, 2016, BBB sent an email to Foundation for American Veterans regarding a pattern and high volume of complaints and customer reviews BBB has received regarding Foundation for American Veterans. BBB specifically noticed claims from consumers stating that they receive a high volume of what they consider to be harassing phone calls as late as 8:45 p.m. at night. We have also seen a trend that if the customer indicates they may give a gift or want more information about the charity, they are sent what appears to be an overdue bill. BBB asked Foundation for American Veterans to address these patterns in hopes of advising potential donors of their efforts to improve. We as officers, our attorneys, and some family members are receiving calls complaining which include death threats as well, most are not nice calls." [Alert on Foundation for Americas Veterans via BBB]

Freedom Alliance
EIN # [redacted]

- http://www.motherjones.com/mojo/2010/03/crew-sean-hannity-freedom-concert-freedom-alliance
- http://www.veteranstoday.com/2010/03/31/sean-hannity-and-ollie-north-accused-of-scamming-veterans/
  - Article on Sean Hannity and Ollie North accused of scamming Veterans
    - Accused of exploiting American veterans for personal and partisan gain

Hire Heroes
EIN # [redacted]

- 100% transparency
- Improved ratings over the years (positive growth)

Intrepid Fallen Heroes Fund
EIN # [redacted]

- Independent non-profit organization
- Hon. Raymond Kelley serves on Board
- Building series of Intrepid Spirit centers to further enhance mission statement

Iraq and Afghanistan Veterans of America
EIN # [redacted]

- Takes advantage of PTSD Vets by using them to support legislation that the organization wants to be put into effect by the House and Senate for its own personal agenda

Mission Continues
EIN # [redacted]

- Supported by major banks such as Goldman Sachs and Citigroup and JP Morgan
- 92% transparency and accountability
- Overall 4-star rating to date
- Operations in cities across the country deploy veteran volunteers alongside non-profit partners and community leaders to solve some of the most challenging issues facing communities
- Better Business Bureau (BBB) accredited charity

National Military Family Association
EIN # [redacted]

- Received 4.8 star ratings
- Highly praised by supported of the association as beyond incredible
- Meets all criteria for standards for charity accountability per the Better Business Bureau report (Accredited Charity)

Navy- Marine Corps Relief Society
EIN # [redacted]

- Donor privacy policy not accessible on the charity's website
- Offers Quick Assist Loans (QAL) for active duty or retired Sailors and Marines/Eligible family members with military ID cards
- 4-star rating

New England Center and Home for Veterans
EIN # [redacted]

- Unsafe, unsanitary conditions found at New England Center for Homeless Veterans

Connected Warriors Inc.
EIN # [redacted]
1316 SW 18TH ST
Ft. Lauderdale, FL 33315

- Connected Warriors is the largest community-based volunteer organization in the United States
- The company has 5 principals on record. The principals are Elizabeth Berryman from Boca Raton FL, Linda Citron from Boca Raton FL, William Greenfield from Boca Raton FL, Judy L Weaver from Lighthouse Point FL, and Odette Worrell from Boynton Beach FL.

Boston Wounded Vet Run
EIN # [redacted]
Good Harbor Beach
Thatcher Road
Gloucester, MA 01930
Passionate and committed to supporting our wounded veterans who have sacrificed so much for our safety and freedom.

)\Veterans Group Analysis_.docx

Properties

Size	116KB
Pages	5
Words	754
Total Editing Time	18 Minutes
Title	Add a title
Tags	Add a tag
Comments	Add comments
Template	Normal
Status	Add text
Categories	Add a category
Subject	Specify the subject
Hyperlink Base	Add text
Company	Specify the company

Related Dates

Last Modified	5/24/2016 11:21 AM
Created	5/23/2016 12:53 PM
Last Printed	5/24/2016 11:21 AM

Related People

Manager	Specify the manager
Author	Microsoft Office User
	Add an author
Last Modified By	Jo Ann Poly

Show Fewer Properties

EXHIBIT 25



Downloaded from https://dmreg.co/2rJ1fs3 at 2

EXHIBIT 26

From: Corey R. Lewandowski <clewandowski@donaldtrump.com>
Sent: Monday, February 08, 2016 7:04 PM
To: Jeff McConney
Subject: Re: Trump gives giant check to veterans group

Perfect. Thanks.

> On Feb 8, 2016, at 6:54 PM, Jeff McConney <jmcconney@trumporg.com> wrote:
>
> Ok.
>
> Chris is just trying to keep the people on the ground happy till we get them the money.
>
> Talk to you when you get back.
>
> Jeffrey S. McConney
> Senior Vice President/Controller
> 725 Fifth Avenue | New York, NY | 10022 p. 212.715.7231 | f.
> 212.832.5396 jmcconney@trumporg.com | Trump.com
>
>
>
> -----Original Message-----
> From: Corey R. Lewandowski [mailto:clewandowski@donaldtrump.com]
> Sent: Monday, February 08, 2016 6:53 PM
> To: Jeff McConney <jmcconney@trumporg.com>
> Subject: Re: Trump gives giant check to veterans group
>
> Jeff -
>
> We have not made any promises. Chris should not be involved in these conversations. I'll make sure we fix it going forward.
>
> Thanks,
>
> Corey
>
>> On Feb 8, 2016, at 6:48 PM, Jeff McConney <jmcconney@trumporg.com> wrote:
>>
>> Corey,
>>
>> I was talking to Chris today and he mentioned this "check" was given out (see video). This is not one of the charities we've cut a check to yet. Are there other charities like this? I want to make sure we get every charity what was promised to them especially since some of the donors are drawing their checks directly to the charities.
>>
>> Do you have a list of what's been promised so far?
>>
>> Jeff



DJTF-VETS470

>>
>>
>>
>> Jeffrey S. McConney
>> Senior Vice President/Controller
>> 725 Fifth Avenue | New York, NY | 10022 p. 212.715.7231 | f.
>> 212.832.5396 jmcconney@trumporg.com | Trump.com
>>
>>
>>
>> -----Original Message-----
>> From: Chris Hupke [mailto:chrishupke@icloud.com]
>> Sent: Monday, February 08, 2016 6:42 PM
>> To: Jeff McConney <jmcconney@trumporg.com>
>> Cc: chupke@donaldtrump.com
>> Subject: Trump gives giant check to veterans group
>>
>> At a town hall in Council Bluffs, Iowa, Republican presidential
>> candidate Donald Trump and Liberty University President Jerry
>> Falwell, Jr., present a big $100,000 check to Partners for Patriots,
>> an organization dedicated to providing service dogs to disabled veterans.
>> - http://wapo.st/1Prbhnz
>>
>>
>> Sent from my iPhone
>>
>> This e-mail message, and any attachments to it, are for the sole use of the intended recipients, and may contain confidential and privileged information. Any unauthorized review, use, disclosure or distribution of this email message or its attachments is prohibited. If you are not the intended recipient, please contact the sender by reply email and destroy all copies of the original message. Please note that any views or opinions presented in this email are solely those of the author and do not necessarily represent those of the company. Finally, while the company uses virus protection, the recipient should check this email and any attachments for the presence of viruses. The company accepts no liability for any damage caused by any virus transmitted by this email.

EXHIBIT 27

From: Jeff McConney
Sent: Monday, February 01, 2016 9:36 AM
To: Corey R. Lewandowski
Cc: Ivanka Trump;Allen Weisselberg
Subject: RE: Veterans Donation

Ok.

Let's talk when you get back to the office.

TRUMP
THE TRUMP ORGANIZATION

Jeffrey S. McConney
Senior Vice President/Controller
725 Fifth Avenue | New York, NY | 10022
p. 212.715.7231 | f. 212.832.5396
jmcconney@trumporg.com | Trump.com

From: Corey R. Lewandowski [mailto:clewandowski@donaldtrump.com]
Sent: Monday, February 01, 2016 9:35 AM
To: Jeff McConney <jmcconney@trumporg.com>
Cc: Ivanka Trump <itrump@trumporg.com>; Allen Weisselberg <weisselberg@trumporg.com>
Subject: Re: Veterans Donation

Yes. Also, Mr. Trump wants to send $10,000 to a charity in the Bronx. I'll have Hope send the info.

Thanks.

Corey

On Feb 1, 2016, at 8:34 AM, Jeff McConney <jmcconney@trumporg.com> wrote:

> Do we want to monitor/control how much each charity is going to receive?
>
> We've been getting numerous requests from other veteran charities for donations. Are we only going to contribute to the 22 veteran charities on the list or will the list be expanded?
>
> Corey-is there someone in your office that will monitor all of this?
>
> <image001.png>
>
> **Jeffrey S. McConney**
> Senior Vice President/Controller
> 725 Fifth Avenue | New York, NY | 10022
> p. 212.715.7231 | f. 212.832.5396
> jmcconney@trumporg.com | Trump.com
>
> **From:** Ivanka Trump
> **Sent:** Saturday, January 30, 2016 6:16 PM
> **To:** Jeff McConney <jmcconney@trumporg.com>; Corey R Lewandowski (clewandowski@donaldtrump.com) <clewandowski@donaldtrump.com>

Cc: Allen Weisselberg <weisselberg@trumporg.com>
Subject: RE: Veterans Donation

No need to give a matching gift as long as the charity notes that the donation was made on behalf of DJT. I am sure this wont be a problem. Just send his assistant the list of charities and ask that the checks be mailed back to you and you will bundle and send

From: Jeff McConney
Sent: Friday, January 29, 2016 4:49 PM
To: Ivanka Trump <itrump@trumporg.com>; Corey R Lewandowski (clewandowski@donaldtrump.com) <clewandowski@donaldtrump.com>
Cc: Allen Weisselberg <weisselberg@trumporg.com>
Subject: RE: Veterans Donation

Ivanka,

Would Carl be willing to make the check(s) payable to the various veteran foundations and give the checks to us and we can send the checks to the charity?

We can then write a letter to the charity and maybe give a matching gift and this will help us prove to the press and the rest of the world that DJT gave the $6mil he promised to give.

I spoke to Melissa, Lefraks assistant, and she is willing to do this with/for us.

Jeff

<image001.png>

Jeffrey S. McConney
Senior Vice President/Controller
725 Fifth Avenue | New York, NY | 10022
p. 212.715.7231 | f. 212.832.5396
jmcconney@trumporg.com | Trump.com

From: Ivanka Trump
Sent: Friday, January 29, 2016 4:49 PM
To: Jeff McConney <jmcconney@trumporg.com>; Corey R Lewandowski (clewandowski@donaldtrump.com) <clewandowski@donaldtrump.com>
Cc: Allen Weisselberg <weisselberg@trumporg.com>
Subject: RE: Veterans Donation

Carl too. He needs it to go direct. Jeff will send him the list of the charities to choose from.

From: Jeff McConney
Sent: Friday, January 29, 2016 3:53 PM
To: Corey R Lewandowski (clewandowski@donaldtrump.com) <clewandowski@donaldtrump.com>
Cc: Allen Weisselberg <weisselberg@trumporg.com>; Ivanka Trump <itrump@trumporg.com>
Subject: FW: Veterans Donation

Corey,

Mr. LeFrak is unable to donate to a private foundation but he is willing to make the donation in DJTs name.

How do you want to handle this?

Jeff

<image001.png>

Jeffrey S. McConney
Senior Vice President/Controller
725 Fifth Avenue | New York, NY | 10022
p. 212.715.7231 | f. 212.832.5396
jmcconney@trumporg.com | Trump.com

From: mleavy@lefrak.com [mailto:mleavy@lefrak.com]
Sent: Friday, January 29, 2016 3:06 PM
To: Jeff McConney <jmcconney@trumporg.com>
Subject: RE: Veterans Donation

Hi Jeff,

I spoke to Mr. LeFrak and unfortunately he cannot donate from his foundation to a private foundation. He is more than happy to donate the money to the charity in Mr. Trump's name. Is that possible?

From: Jeff McConney [mailto:jmcconney@trumporg.com]
Sent: Friday, January 29, 2016 2:23 PM
To: Melissa Leavy (Sarrocco)
Subject: RE: Veterans Donation

Hi Melissa,

The Donald J Trump Foundation Inc is a private foundation.

Jeff

<image001.png>

Jeffrey S. McConney
Senior Vice President/Controller
725 Fifth Avenue | New York, NY | 10022
p. 212.715.7231 | f. 212.832.5396
jmcconney@trumporg.com | Trump.com

From: mleavy@lefrak.com [mailto:mleavy@lefrak.com]
Sent: Friday, January 29, 2016 12:56 PM
To: Jeff McConney <jmcconney@trumporg.com>
Subject: RE: Veterans Donation

Hi Jeff,

Would you know if his foundation is public or private? Thanks.

Melissa Leavy (Sarrocco)
Senior Executive Assistant
LeFrak
40 West 57th Street 23FL
New York, NY 10019
Office: (212) 708-6673
mleavy@lefrak.com

From: Jeff McConney [mailto:jmcconney@trumporg.com]
Sent: Friday, January 29, 2016 11:19 AM
To: Melissa Leavy (Sarrocco)
Cc: Ivanka Trump
Subject: RE: Veterans Donation

Hi Melissa,

It was nice to talk to you.

Ivanka Trump asked me to provide Mr. LeFrak with the information as to where to send his contribution to the veterans.

Please ask Mr. LeFrak to make his check payable to The Donald J. Trump Foundation, Inc. Mr. Trump will then disburse the funds to the various veteran charities.

Please mail the check to:

The Trump Organization
725 Fifth Avenue
26th Floor
New York , NY 10022

Attn: Jeffrey McConney

Should you have any questions, do not hesitate to contact me.

Have a great day.
Jeff

<image001.png>

Jeffrey S. McConney
Senior Vice President/Controller
725 Fifth Avenue | New York, NY | 10022
p. 212.715.7231 | f. 212.832.5395
jmcconney@trumporg.com | Trump.com

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EXHIBIT 28

$250

CHAR500

NYS Annual Filing for Charitable Organizations
www.CharitiesNYS.com

Send with fee and attachments to:
NYS Office of the Attorney General
Charities Bureau Registration Section
120 Broadway
New York, NY 10271

2013
Open to Public Inspection

1. General Information

For Fiscal Year Beginning (mm/dd/yyyy) 01/01/2013 and Ending (mm/dd/yyyy) 12/31/2013

Check if Applicable:
- ☐ Address Change
- ☐ Name Change
- ☐ Initial Filing
- ☐ Final Filing
- ☐ Amended Filing
- ☐ Reg ID Pending

Name of Organization: THE DONALD J. TRUMP FOUNDATION

Employer Identification Number (EIN): [redacted]

Mailing Address: C/O WEISERMAZARS LLP 60 CROSSWAY 301

NY Registration Number: [redacted]

City / State / ZIP: WOODBURY, NY 11797

Telephone: 212 715.7231

Website: N/A

Email:

Check your organization's registration category: ☐ 7A only ☒ EPTL only ☐ DUAL (7A & EPTL) ☐ EXEMPT

Find your registration category in the Charities Registry at www.CharitiesNYS.com

2. Certification

See instructions for certification requirements. Improper certification is a violation of law that may be subject to penalties.

We certify under penalties of perjury that we reviewed this report, including all attachments, and to the best of our knowledge and belief, they are true, correct and complete in accordance with the laws of the State of New York applicable to this report.

President or Authorized Officer: DONALD J. TRUMP X [signature] PRESIDENT 11/14/14
Signature Title Date

Chief Financial Officer or Treasurer: ALLEN WEISSELBERG X [signature] TREASURER 11/14/14
Signature Title Date

3. Annual Reporting Exemption

Check the exemption(s) that apply to your filing. If your organization is claiming an exemption under the category (7A and EPTL only filers) or both categories (DUAL filers) that apply to your registration, complete only parts 1, 2, and 3, and submit the certified Char500. No fee, schedules, or additional attachments are required. If you cannot claim an exemption or are a DUAL filer that claims only one exemption, you must file applicable schedules and attachments and pay applicable fees.

☐ 3a. 7A filing exemption: Total contributions from NY State including residents, foundations, government agencies, etc, did not exceed $25,000 and the organization did not engage a professional fund raiser (PFR) or fund raising counsel (FRC) to solicit contributions during the fiscal year. Or the organization qualifies for another 7A exemption (see instructions).

☐ 3b. EPTL filing exemption: Gross receipts did not exceed $25,000 and the market value of assets did not exceed $25,000 at any time during the fiscal year.

4. Schedules and Attachments

See the following page for a checklist of schedules and attachments to complete your filing.

☐ Yes ☐ No 4a. Did your organization use a professional fund raiser, fund raising counsel or commercial co-venturer for fund raising activity in NY State? If yes, complete Schedule 4a.

☐ Yes ☐ No 4b. Did the organization receive government grants? If yes, complete Schedule 4b.

5. Fee

See the checklist on the next page to calculate your fee(s). Indicate fee(s) you are submitting here:	7A filing fee:	EPTL filing fee:	Total fee:	Make a single-check or money order payable to:
	$	$ 250.	$ 250.	"Department of Law"

THE DONALD J. TRUMP FOUNDATION

CHAR500 Annual Filing Checklist	Simply submit the certified CHAR500 with no fee, schedule, or additional attachments IF: · Your organization is registered as 7A only and you marked the 7A filing exemption in Part 3. · Your organization is registered as EPTL only and marked the EPTL filing exemption in Part 3. · Your organization is registered as DUAL and you marked both the 7A and EPTL filing exemption in Part 3.

Checklist of Schedules and Attachments

Check the schedules you must submit with your CHAR500 as described in Part 4:

- ☐ If you answered "yes" in Part 4a, submit Schedule 4a: Professional Fund Raisers (PFR), Fund Raising Counsel (FRC), Commercial Co-Venturers (CCV)
- ☐ If you answered "yes" in Part 4b, submit Schedule 4b: Government Grants

Check the financial attachments you must submit with your CHAR500:

- ☒ IRS Form 990, 990-EZ, or 990-PF, and 990-T if applicable
- ☒ All additional IRS Form 990 Schedules including Schedule B (Schedule of Contributors).
- ☐ IRS Form 990-T if applicable

If you are a 7A only or DUAL filer, submit the applicable independent Certified Public Accountant's Review or Audit Report:

- ☐ Review Report if you received total revenue and support greater than $250,000 and up to $500,000.
- ☐ Audit Report if you received total revenue and support greater than $500,000
- ☐ No Review Report or Audit Report is required because total revenue and support is less than $250,000

Note: The Audit and Review requirements are set to change in 2017 and 2021 in accordance with the Non Profit Revitalization Act of 2013. For more details, visit www.CharitiesNYS.com.

Calculate Your Fee

For 7A and DUAL filers, calculate the 7A fee:

- ☐ $0, if you marked the 7A exemption in Part 3a
- ☐ $25, if you did not mark the 7A exemption in Part 3a

For EPTL and DUAL filers, calculate the EPTL fee:

- ☐ $0, if you marked the EPTL exemption in Part 3b
- ☐ $25, if the NET WORTH is less than $50,000
- ☐ $50, if the NET WORTH is $50,000 or more but less than $250,000
- ☐ $100, if the NET WORTH is $250,000 or more but less than $1,000,000
- ☒ $250, if the NET WORTH is $1,000,000 or more but less than $10,000,000
- ☐ $750, if the NET WORTH is $10,000,000 or more but less than $50,000,000
- ☐ $1500, if the NET WORTH is $50,000,000 or more

Is my organization a 7A, EPTL or DUAL filer?

- 7A filers are registered to solicit contributions in New York under Article 7-A of the Executive Law ("7A")
- EPTL filers are registered under the Estates, Powers & Trusts Law ("EPTL") because they hold assets and/or conduct activities for charitable purposes in NY.
- DUAL filers are registered under both 7A and EPTL.

Check your registration category and learn more about NY law at www.CharitiesNYS.com

Where do I find my organization's NET WORTH?

NET WORTH for fee purposes is calculated on:

- IRS From 990 Part I, line 22
- IRS Form 990 EZ Part I, line 21
- IRS Form 990 PF, calculate the difference between Total Assets at Fair Market Value (Part II, line 16(c)) and Total Liabilities (Part II, line 23(b)).

Send Your Filing

Send your CHAR500, all schedules and attachments, and total fee to:

NYS Office of the Attorney General
Charities Bureau Registration Section
120 Broadway
New York, NY 10271

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 , and ending

Name of foundation

THE DONALD J. TRUMP FOUNDATION

A Employer identification number

[redacted]

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

C/O WEISERMAZARS LLP 60 CROSSWAYS PK DR | 301

B Telephone number

212.715.7231

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

WOODBURY, NY 11797

C If exemption application is pending, check here ▶ ☐

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

D 1. Foreign organizations, check here ▶ ☐

2. Foreign organizations meeting the 85% test, check here and attach computation ▶ ☐

H Check type of organization: ☒ 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) ▶$ 1,369,746.

J Accounting method: ☐ Cash ☒ 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).)

		(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	565,832.		N/A	
	2 Check ▶ ☐ if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments	4,033.	4,033.		STATEMENT 1
	4 Dividends and interest from securities				
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10				
	b Gross sales price for all assets on line 6a				
	7 Capital gain net income (from Part IV, line 2)		0.		
	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	569,865.	4,033.		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc.	0.	0.		0.
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees				
	b Accounting fees STMT 2	5,000.	0.		5,000.
	c Other professional fees STMT 3	55.	0.		55.
	17 Interest				
	18 Taxes				
	19 Depreciation and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses STMT 4	250.	0.		250.
	24 Total operating and administrative expenses. Add lines 13 through 23	5,305.	0.		5,305.
	25 Contributions, gifts, grants paid	913,075.			913,075.
	26 Total expenses and disbursements. Add lines 24 and 25	918,380.	0.		918,380.
	27 Subtract line 26 from line 12:				
	a Excess of revenue over expenses and disbursements	-348,515.			
	b Net investment income (if negative, enter -0-)		4,033.		
	c Adjusted net income (if negative, enter -0-)			N/A	

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	11,302.	58,503.	58,503.
	2 Savings and temporary cash investments	1,707,209.	1,311,243.	1,311,243.
	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			
	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			
	11 Investments - land, buildings, and equipment: basis ▶			
	Less: accumulated depreciation ▶			
	12 Investments - mortgage loans			
	13 Investments - other			
	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)	1,718,511.	1,369,746.	1,369,746.
Liabilities	17 Accounts payable and accrued expenses	500.	250.	
	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)	500.	250.	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ ☐ 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.			
	27 Capital stock, trust principal, or current funds	0.	0.	
	28 Paid-in or capital surplus, or land, bldg., and equipment fund	0.	0.	
	29 Retained earnings, accumulated income, endowment, or other funds	1,718,011.	1,369,496.	
	30 Total net assets or fund balances	1,718,011.	1,369,496.	
	31 Total liabilities and net assets/fund balances	1,718,511.	1,369,746.	

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	1,718,011.
2	Enter amount from Part I, line 27a	2	-348,515.
3	Other increases not included in line 2 (itemize) ▶	3	0.
4	Add lines 1, 2, and 3	4	1,369,496.
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	1,369,496.

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				
b	NONE			
c				
d				
e				

	(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a				
b				
c				
d				
e				

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

	(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
a				
b				
c				
d				
e				

2	Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 / If (loss), enter -0- in Part I, line 7 }	2	
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	

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))
2012	1,717,293.	2,194,017.	.782716
2011	1,011,501.	2,158,302.	.468656
2010	1,042,958.	2,690,508.	.387644
2009	932,000.	3,075,341.	.303056
2008	736,821.	2,954,633.	.249378

2	Total of line 1, column (d)	2	2.191450
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	.438290
4	Enter the net value of noncharitable-use assets for 2013 from Part X, line 5	4	1,495,243.
5	Multiply line 4 by line 3	5	655,350.
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	40.
7	Add lines 5 and 6	7	655,390.
8	Enter qualifying distributions from Part XII, line 4	8	918,380.

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.

Form 990-PF (2013) THE DONALD J. TRUMP FOUNDATION [redacted] Page 4

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	40.
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	40.
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	40.
6	Credits/Payments:		
a	2013 estimated tax payments and 2012 overpayment credited to 2013 — 6a: 421.		
b	Exempt foreign organizations - tax withheld at source — 6b:		
c	Tax paid with application for extension of time to file (Form 8868) — 6c:		
d	Backup withholding erroneously withheld — 6d:		
7	Total credits and payments. Add lines 6a through 6d	7	421.
8	Enter any penalty for underpayment of estimated tax. Check here ☐ if Form 2220 is attached	8	
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed ▶	9	
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid ▶	10	381.
11	Enter the amount of line 10 to be: Credited to 2014 estimated tax ▶ 381. Refunded ▶	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?	1a		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.*	1b		X
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) ▶ NY			
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 2013 or the taxable year beginning in 2013 (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)*

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 ▶ WEISERMAZARS LLP Telephone no. ▶ 516-488-1200
Located at ▶ 60 CROSSWAYS PARK DRIVE WEST, WOODBURY, NY ZIP+4 ▶ 11797

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? See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country ▶	16		X

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 instructions)? N/A	1b		
	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 2013?	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 2013, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2013? ☐ 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 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	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 2013?	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)?	☐ 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
SEE STATEMENT 5		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

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	0.
b	Average of monthly cash balances	1b	1,518,013.
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	1,518,013.
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	1,518,013.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	22,770.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	1,495,243.
6	Minimum investment return. Enter 5% of line 5	6	74,762.

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	74,762.
2a	Tax on investment income for 2013 from Part VI, line 5	2a	40.		
b	Income tax for 2013. (This does not include the tax from Part VI.)	2b			
c	Add lines 2a and 2b			2c	40.
3	Distributable amount before adjustments. Subtract line 2c from line 1			3	74,722.
4	Recoveries of amounts treated as qualifying distributions			4	0.
5	Add lines 3 and 4			5	74,722.
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	74,722.

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	918,380.
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	918,380.
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	40.
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	918,340.

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 2012	(c) 2012	(d) 2013
1 Distributable amount for 2013 from Part XI, line 7				74,722.
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 590,003.				
b From 2009 778,714.				
c From 2010 909,000.				
d From 2011 903,906.				
e From 2012 1,607,794.				
f Total of lines 3a through e	4,789,417.			
4 Qualifying distributions for 2013 from Part XII, line 4: ▶ $ 918,380.				
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				74,722.
e Remaining amount distributed out of corpus	843,658.			
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	5,633,075.			
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	590,003.			
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a	5,043,072.			
10 Analysis of line 9:				
a Excess from 2009 778,714.				
b Excess from 2010 909,000.				
c Excess from 2011 903,906.				
d Excess from 2012 1,607,794.				
e Excess from 2013 843,658.				

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 2013, 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)

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	Tax year (a) 2013	Prior 3 years (b) 2012	(c) 2011	(d) 2010	(e) Total
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).)

DONALD J. TRUMP

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 ▶ ☐ 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 or e-mail address of the person to whom applications should be addressed:

DONALD J. TRUMP, 212.836.3207
C/O THE TRUMP ORGANIZATION 725 5TH AVE, NEW YORK, NY 10022

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

LETTER STATING PURPOSE AND 501(C)(3) STATUS

c Any submission deadlines:

NONE

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

NONE

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*				
ACLU FOUNDATION OF FLORIDA - BROWARD 125 BROAD STREET, 18TH FLOOR NEW YORK, NY 10004			GENERAL	325.
ALL FAITHS BEAUTIFICATION & RESTORATION PROGRAM 67-29 METROPOLITIAN AVENUE MIDDLE VILLAGE , NY 11379-1620			GENERAL	10,000.
ALLIANCE FOR LUPUS RESEARCH 28 WEST 44TH STREET, SUITE 501 NEW YORK , NY 10036			GENERAL	5,000.
AMERICAN CANCER SOCIETY 132 WEST 32ND STREET NEW YORK , NY 10001			GENERAL	60,000.
AMERICAN CONSERVATIVE UNION FOUNDATION 1331 H ST NW SUITE 500 WASHINGTON, DC 20005			GENERAL	50,000.
Total SEE CONTINUATION SHEET(S)			▶ 3a	913,075.
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		Excluded by section 512, 513, or 514		(e)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	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	4,033.	
4 Dividends and interest from securities					
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					
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue:					
a					
b					
c					
d					
e					
12 Subtotal. Add columns (b), (d), and (e)		0.		4,033.	0.
13 Total. Add line 12, columns (b), (d), and (e)					13 4,033.

(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).

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		

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) is based on all information of which preparer has any knowledge.

May the IRS discuss this return with the preparer shown below (see instr.)? ☒ Yes ☐ No

Sign Here ▶ X [redacted] 11/14/14 ▶ PRESIDENT

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
DONALD BENDER	[redacted]	[redacted]		[redacted]

Firm's name ▶ WEISERMAZARS LLP — Firm's EIN ▶ [redacted]

Firm's address ▶ 60 CROSSWAYS PARK DRIVE WEST WOODBURY, NY 11797 — Phone no. 516.488.1200

THE DONALD J. TRUMP FOUNDATION [redacted]

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
AMERICAN DIABETES ASSOCIATION 1701 NORTH BEAUREGARD STREET ALEXANDRIA, VA 22311			GENERAL	20,000.
AUTISM SPEAKS 1 EAST 33RD STREET 4TH FLOOR NEW YORK, NY 10016			GENERAL	20,000.
BAK MIDDLE SCHOOL OF THE ARTS 1725 ECHO LAKE DRIVE WEST PALM BEACH, FL 33407			GENERAL	5,000.
BETHESDA-BY-THE-SEA EPISCOPAL CHURCH 141 SOUTH COUNTRY ROAD PALM BEACH, FL 33480			GENERAL	5,000.
BUSEY FOUNDATION FOR CHILDREN'S KAWASAKI DISEASE 16027 BROOKHURST STREET SUITE I-274 FOUNTAIN VALLEY, CA 92708			GENERAL	20,000.
CHILDREN'S HOSPITAL FOUNDATION 801 ROEDER ROAD SILVER SPRING, MD 20910			GENERAL	10,000.
CITY PARKS FOUNDATION 830 FIFTH AVENUE NEW YORK, NY 10065			GENERAL	4,500.
CITYMEALS-ON WHEELS 355 LEXINGTON AVE NEW YORK, NY 10017			GENERAL	1,000.
COMMUNITY FOUNDATION OF WEST CHESTER LIBERTY FOUNDATION 5641 UNION CENTRE DR. WEST CHESTER, OH 45069			GENERAL	5,000.
CRISTIAN RIVERA FOUNDATION 2800 BRUCKNER BLVD., SUITE 207 BRONX, NY 10461			GENERAL	5,000.
Total from continuation sheets				787,750.

THE DONALD J. TRUMP FOUNDATION [redacted]

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
CROHN'S & COLITIS FOUNDATION OF AMERICA, INC. 733 THIRD AVE. SUITE 510 NEW YORK, NY 10017			GENERAL	5,000.
DAMON RUNYON CANCER RESEARCH FOUNDATION ONE EXCHANGE PLAZA 55 BROADWAY, SUITE 302 NEW YORK, NY 10006			GENERAL	10,000.
DC PRESERVATION LEAGUE 1221 CONNECTICUT AVENUE, NW SUITE 5A WASHINGTON, DC 20036			GENERAL	5,000.
DEBRA GEORGE MINISTRIES PO BOX 721 STAFFORD, TX 77497-0721			GENERAL	10,000.
DISCOVERY ELEMENTARY SCHOOL PTO 44020 GRACE BRIDGE DRIVE ASHBURN, VA 20147			GENERAL	7,500.
ETA PI CHAPTER FOUNDATION INC PO BOX 459 MONTCLAIR, NJ 07042			GENERAL	1,000.
FIDELITY INVESTMENTS CHARITABLE GIFT FUND 200 SEAPORT BOULEVARD MAIL ZONE Z3B BOSTON, MA 02210			GENERAL	115,000.
FRIENDS OF GERMAN AMERICAN HALL OF FAME INC 1435 BAY BLVD ATLANTIC BEACH, NY 11509-1604			GENERAL	1,000.
FRIENDS OF VETERANS INC. 222 HOLIDAY DRIVE, SUITE 20 WHITE RIVER JCT. , VT 05001			GENERAL	1,000.
GLOBAL MEDICAL REFIEF FUND 112 MACFARLAND AVE. STATEN ISLAND, NY 10305			GENERAL	2,500.
Total from continuation sheets				

THE DONALD J. TRUMP FOUNDATION [redacted]

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
JAMES WHITCOMB RILEY MEMORIAL ASSOCIATION 30 S MERIDIAN, STE 200 INDIANAPOLIS , IN 46204			GENERAL	250.
JOE TORRRE SAFE AT HOME FOUNDATION P.O. BOX 1037, MIDTOWN STATION NEW YORK, NY 10018			GENERAL	5,000.
JULIE'S JUNGLE 5 LIME KILN RD HOPEWELL JUNCTION, NY 12533			GENERAL	12,500.
JUSTICE FOR ALL 113 N. MARTINSON ST. WICHITA, KS 67203			GENERAL	25,000.
LEADERS IN FURTHERING EDUCATION 1720S. OCEAN BLVD MANALAPAN , FL 33462			GENERAL	6,000.
LEUKEMIA AND LYMPHONA SOCIETY 1311 MAMARONECK AVE, SUITE 310 WHITE PLAINS , NY 10605			GENERAL	5,000.
LONG ISLAND SLED HOCKEY INC. 33 HARDING AVE. LYNBROOK, NY 11563			GENERAL	1,000.
MAKE-A-WISH FOUNDATION 4742 N. 24TH ST. SUITE 400 PHEONIX , AZ 85016			GENERAL	20,000.
MARINE CORPS - LAW ENFORCEMENT FOUNDATION 273 COLUMBUS AVENUE SUITE 10 TUCKAHOE, NY 10707			GENERAL	5,000.
MONROE YOUTH FOOTBALL ASSOCIATION PO BOX 1423 MONROE, WA 98272			GENERAL	2,500.
Total from continuation sheets				

THE DONALD J. TRUMP FOUNDATION [redacted]

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
MORSELIFE FOUNDATION INC. 4847 FRED GLADSTONE DRIVE WEST PALM BEACH, FL 33417			GENERAL	25,000.
MOUNT SINAI CHILDREN'S CENTER FOUNDATION ONE GUSTAVE L. LEVY PLACE, BOX 1049 NEW YORK, NY 10029			GENERAL	2,500.
MUSCULAR DYSTROPHY ASSOCIATION 1140 AVENUE OF THE AMERICAS NEW YORK, NY 10036			GENERAL	5,000.
NATIONAL FOOTBALL FOUNDATION 433 LAS COLINAS BLVD., SUITE 1130 IRVING, TX 75039			GENERAL	10,000.
NATURAL HIGH 9404 GENESEE AVE #210 LA JOLLA, CA 92037			GENERAL	10,000.
NEW YORK CITY POLICE FOUNDATION 555 FIFTH AVE, 15TH FLOOR NEW YORK, NY 10017			GENERAL	15,000.
PALM BEACH ZOO 1301 SUMMIT BOULEVARD WEST PALM BEACH, FL 33405			GENERAL	25,000.
PEDIATRIC ONCOLOGY SUPPORT TEAM INC. 5325 GREENWOOD AVE #301 WEST PALM BEACH, FL 33407			GENERAL	1,000.
POLICE ATHLETIC LEAGUE 34 1/2 EAST 12TH STREET NEW YORK, NY 10003			GENERAL	50,000.
PROMISES 2 KIDS 9400 RUFFIN COURT, SUITE A SAN DIEGO, CA 92123			GENERAL	20,000.
Total from continuation sheets				

THE DONALD J. TRUMP FOUNDATION [redacted]

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
REGIONAL AID FOR INTERIM NEEDS INC. 811 MORRIS PARK AVENUE BRONX, NY 10462			GENERAL	2,000.
RONALD MCDONALD HOUSE OF NEW YORK 405 EAST 73RD STREET NEW YORK, NY 10021			GENERAL	15,000.
SAMARITAN'S PURSE P.O. BOX 3000 BOONE, NC 28607			GENERAL	10,000.
SPECIAL OPERATIONS WARRIOR FOUNDATION P.O. BOX 89367 TAMPA, FL 33689			GENERAL	5,000.
ST. FRANCIS FOOD PANTRIES AND SHELTERS 450 SEVENTH AVE, #2306 NEW YORK, NY 10123			GENERAL	1,000.
SUSAN G KOMEN BREAST CANCER FOUNDATION INC 5005 LBJ FREEWAY SUITE 250 DALLAS, TX 75244			GENERAL	10,000.
THE DRUMTHWACKET FOUNDATION 354 STOCKTON ST. PRINCETON, NJ 08540			GENERAL	10,000.
THE FAMILY LEADER P.O BOX 42245 URBANDALE, IA 50323			GENERAL	10,000.
THE FRIENDS OF FREDERICK E SAMUEL FOUNDATION 2472 7TH AVE. NEW YORK, NY 10030			GENERAL	25,000.
THE HAWN FOUNDATION 1815 PURDY AVENUE MIAMI BEACH, FL 33139			GENERAL	1,000.
Total from continuation sheets				

THE DONALD J. TRUMP FOUNDATION [redacted]

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
THE INDEPENDENCE FUND 6538 COLLINS AVE, #187 MIAMI BEACH, FL 33141			GENERAL	15,000.
THE NATIONAL NETWORK TO END DOMESTIC VIOLENCE 1400 16TH ST NW, SUITE 330 WASHINGTON, DC 20036			GENERAL	20,000.
THE NEW RENAISSANCE BASKETBALL ASSOCIATION INC. 261 5TH AVE 2ND FLOOR NEW YORK, NY 10016			GENERAL	5,000.
THE NEW YORK JETS FOUNDATION ONE JETS DRIVE FLORHAM PARK, NY 10028			GENERAL	10,000.
THE NICKLAUS CHILDREN'S HEALTH CARE FOUNDATION GOLDEN BEAR PLAZA, EAST TOWER SUITE 303 11770 U.S. HIGHWAY ONE NORTH PALM BEACH, FL 33408			GENERAL	100,000.
THE SALVATION ARMY 615 SLATERS LANE P.O. BOX 269 ALEXANDRIA, VA 22313			GENERAL	1,000.
THE SKYSCRAPER MUSEUM 39 BATTERY PLACE NEW YORK, NY 10280			GENERAL	1,000.
THE TED HENDRICKS FOUNDATION PO BOX 7470 BUFFALO GROVE, IL 60089			GENERAL	2,500.
THE UCLA FOUNDATION 10920 WILSHIRE BOULEVARD, SUITE 900 LOS ANGELES, CA 90024			GENERAL	5,000.
THE V FOUNDATION 106 TOWERVIEW COURT CARY, NC 27513			GENERAL	10,000.
Total from continuation sheets				

THE DONALD J. TRUMP FOUNDATION [redacted]

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
THROGS NECK COMMUNITY SERVICES INC. 1461 WILLIAM PL. BRONX, NY 10461			GENERAL	2,000.
TIGER WOODS FOUNDATION 121 INNOVATION DRIVE, SUITE 150 IRVINE , CA 92617			GENERAL	10,000.
TURNING POINT PO BOX 670086 FLUSHING , NY 11367			GENERAL	1,000.
WAYUU TAYA FOUNDATION INC. 225 BROADWAY #1905 NEW YORK, NY 10007			GENERAL	1,000.
WILLIAM T. DWYER COMMUNITY HIGH SCHOOL 13601 NORTH MILITARY TRAIL PALM BEACH GARDENS, FL 33410			GENERAL	1,000.
WOMEN IN NEED INC. 115 WEST 31ST STREET NEW YORK, NY 10001			GENERAL	15,000.
Total from continuation sheets				

THE DONALD J. TRUMP FOUNDATION [redacted]

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

SOURCE	(A) REVENUE PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME
CAPITAL ONE BANK	4,033.	4,033.	
TOTAL TO PART I, LINE 3	4,033.	4,033.	

FORM 990-PF ACCOUNTING FEES STATEMENT 2

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
WEISERMAZARS LLP	5,000.	0.		5,000.
TO FORM 990-PF, PG 1, LN 16B	5,000.	0.		5,000.

FORM 990-PF OTHER PROFESSIONAL FEES STATEMENT 3

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
NATIONAL REGISTERED AGENT INCE	55.	0.		55.
TO FORM 990-PF, PG 1, LN 16C	55.	0.		55.

FORM 990-PF OTHER EXPENSES STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
FILING FEE	250.	0.		250.
TO FORM 990-PF, PG 1, LN 23	250.	0.		250.

STATEMENT(S) 1, 2, 3, 4

THE DONALD J. TRUMP FOUNDATION [redacted]

FORM 990-PF PART VIII - LIST OF OFFICERS, DIRECTORS TRUSTEES AND FOUNDATION MANAGERS STATEMENT 5

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN-SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
DONALD J. TRUMP C/O TRUMP ORGANIZATION 725 5TH AVE NEW YORK, NY 10022	PRESIDENT 0.00	0.	0.	0.
ALLEN WEISSELBERG C/O TRUMP ORGANIZATION 725 5TH AVE NEW YORK, NY 10022	TREASURER 0.00	0.	0.	0.
DONALD J. TRUMP JR. C/O TRUMP ORGANIZATION 725 5TH AVE NEW YORK, NY 10022	DIRECTOR 0.00	0.	0.	0.
ERIC F. TRUMP C/O TRUMP ORGANIZATION 725 5TH AVE NEW YORK, NY 10022	DIRECTOR 0.00	0.	0.	0.
IVANKA M. TRUMP C/O TRUMP ORGANIZATION 725 5TH AVE NEW YORK, NY 10022	DIRECTOR 0.00	0.	0.	0.
TOTALS INCLUDED ON 990-PF, PAGE 6, PART VIII		0.	0.	0.

EXHIBIT 29

Form **4720**

Department of the Treasury
Internal Revenue Service

Return of Certain Excise Taxes Under Chapters 41 and 42 of the Internal Revenue Code

(Sections 170(f)(10), 664(c)(2), 4911, 4912, 4941, 4942, 4943, 4944, 4945, 4955, 4958, 4959, 4965, 4966, and 4967)

▶ Information about Form 4720 and its separate instructions is at *www.irs.gov/form4720.*

OMB No. 1545-0052

2015

For calendar year 2015 or other tax year beginning January 1 , 2015, and ending December 31 , 20 15

Name of organization or entity

Donald J. Trump Foundation, Inc

Employer identification number

[redacted]

Number, street, and room or suite no. (or P.O. box if mail is not delivered to street address)

C/O Weisermazars LLP, 60 Crossways Park Drive West, Suite 301

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

Woodbury, NY 11797-2018

Check box for type of annual return:

☐ Form 990 ☐ Form 990-EZ
☑ Form 990-PF
☐ Form 5227

		Yes	No
A	Is the organization a foreign private foundation within the meaning of section 4948(b)?		✓
B	Has corrective action been taken on any taxable event that resulted in Chapter 42 taxes being reported on this form? (Enter "N/A" if not applicable)	✓	

If "Yes," attach a detailed description and documentation of the corrective action taken and, if applicable, enter the fair market value of any property recovered as a result of the correction ▶ $ 25,000.00 . If "No," (i.e., any uncorrected acts or transactions), attach an explanation (see instructions).

Part I Taxes on Organization (Sections 170(f)(10), 664(c)(2), 4911(a), 4912(a), 4942(a), 4943(a), 4944(a)(1), 4945(a)(1), 4955(a)(1), 4959, 4965(a)(1), and 4966(a)(1))

1	Tax on undistributed income—Schedule B, line 4	1	
2	Tax on excess business holdings—Schedule C, line 7	2	
3	Tax on investments that jeopardize charitable purpose—Schedule D, Part I, column (e)	3	
4	Tax on taxable expenditures—Schedule E, Part I, column (g)	4	
5	Tax on political expenditures—Schedule F, Part I, column (e)	5	$2,500
6	Tax on excess lobbying expenditures—Schedule G, line 4	6	
7	Tax on disqualifying lobbying expenditures—Schedule H, Part I, column (e)	7	
8	Tax on premiums paid on personal benefit contracts	8	
9	Tax on being a party to prohibited tax shelter transactions—Schedule J, Part I, column (h)	9	
10	Tax on taxable distributions—Schedule K, Part I, column (f)	10	
11	Tax on a charitable remainder trust's unrelated business taxable income. Attach statement	11	
12	Tax on failure to meet the requirements of section 501(r)(3)-Schedule M, Part II, line 2	12	
13	**Total** (add lines 1–12)	13	$2,500

Part II-A Taxes on Managers, Self-Dealers, Disqualified Persons, Donors, Donor Advisors, and Related Persons (Sections 4912(b), 4941(a), 4944(a)(2), 4945(a)(2), 4955(a)(2), 4958(a), 4965(a)(2), 4966(a)(2), and 4967(a))

	(a) Name and address of person subject to tax. City or town, state or province, country, ZIP or foreign postal code	(b) Taxpayer identification number
a		
b		
c		

	(c) Tax on self-dealing—Schedule A, Part II, col. (d), and Part III, col. (d)	(d) Tax on investments that jeopardize charitable purpose—Schedule D, Part II, col. (d)	(e) Tax on taxable expenditures—Schedule E, Part II, col. (d)	(f) Tax on political expenditures—Schedule F, Part II, col. (d)
a				
b				
c				
Total				

	(g) Tax on disqualifying lobbying expenditures—Schedule H, Part II, col. (d)	(h) Tax on excess benefit transactions—Schedule I, Part II, col. (d), and Part III, col. (d)	(i) Tax on being a party to prohibited tax shelter transactions—Schedule J, Part II, col. (d)	(j) Tax on taxable distributions—Schedule K, Part II, col. (d)
a				
b				
c				
Total				

	(k) Tax on prohibited benefits—Sch L, Part II, col. (d), and Part III, col. (d)	(l) Total—Add cols. (c) through (k)
a		
b		
c		
Total		

Part II-B Summary of Taxes (See Tax Payments in the instructions.)

1	Enter the taxes listed in Part II-A, column (l), that apply to managers, self-dealers, disqualified persons, donors, donor advisors, and related persons who sign this form. If all sign, enter the total amount from Part II-A, column (l)	1	0
2	**Total tax.** Add Part I, line 13, and Part II-B, line 1	2	$2,500
3	Total payments including amount paid with Form 8868 (see instructions)	3	0
4	**Tax due.** If line 2 is larger than line 3, enter amount owed (see instructions) ▶	4	$2,500
5	**Overpayment.** If line 2 is smaller than line 3, enter the difference. This is your refund ▶	5	0

SCHEDULE A—Initial Taxes on Self-Dealing (Section 4941)

Part I Acts of Self-Dealing and Tax Computation

(a) Act number	(b) Date of act	(c) Description of act	(d) Question number from Form 990-PF, Part VII-B, or Form 5227, Part VI-B, applicable to the act	(e) Amount involved in act	(f) Initial tax on self-dealing (10% of col. (e))	(g) Tax on foundation managers (if applicable) (lesser of $20,000 or 5% of col. (e))
1						
2						
3						
4						
5						

Part II Summary of Tax Liability of Self-Dealers and Proration of Payments

(a) Names of self-dealers liable for tax	(b) Act no. from Part I, col. (a)	(c) Tax from Part I, col. (f), or prorated amount	(d) Self-dealer's total tax liability (add amounts in col. (c)) (see instructions)

Part III Summary of Tax Liability of Foundation Managers and Proration of Payments

(a) Names of foundation managers liable for tax	(b) Act no. from Part I, col. (a)	(c) Tax from Part I, col. (g), or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see instructions)

SCHEDULE B—Initial Tax on Undistributed Income (Section 4942)

1	Undistributed income for years before 2014 (from Form 990-PF for 2015, Part XIII, line 6d)	1	
2	Undistributed income for 2014 (from Form 990-PF for 2015, Part XIII, line 6e)	2	
3	Total undistributed income at end of current tax year beginning in 2015 and subject to tax under section 4942 (add lines 1 and 2)	3	
4	Tax—Enter 30% of line 3 here and on Part I, line 1	4	

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NYSCEF DOC. NO. 33 RECEIVED NYSCEF: 06/14/2018

SCHEDULE C—Initial Tax on Excess Business Holdings (Section 4943)

Business Holdings and Computation of Tax

If you have taxable excess holdings in more than one business enterprise, attach a separate schedule for each enterprise. Refer to the instructions for each line item before making any entries.

Name and address of business enterprise

Employer identification number ▶

Form of enterprise (corporation, partnership, trust, joint venture, sole proprietorship, etc.) ▶

			(a) Voting stock (profits interest or beneficial interest)	(b) Value	(c) Nonvoting stock (capital interest)
1	Foundation holdings in business enterprise	1	%	%	
2	Permitted holdings in business enterprise	2	%	%	
3	Value of excess holdings in business enterprise	3			
4	Value of excess holdings disposed of within 90 days; or, other value of excess holdings not subject to section 4943 tax (attach statement)	4			
5	Taxable excess holdings in business enterprise — line 3 minus line 4	5			
6	**Tax**—Enter 10% of line 5	6			
7	**Total tax**—Add amounts on line 6, columns (a), (b), and (c); enter total here and on Part I, line 2	7			

SCHEDULE D—Initial Taxes on Investments That Jeopardize Charitable Purpose (Section 4944)

Part I Investments and Tax Computation

(a) Investment number	(b) Date of investment	(c) Description of investment	(d) Amount of investment	(e) Initial tax on foundation (10% of col. (d))	(f) Initial tax on foundation managers (if applicable)—(lesser of $10,000 or 10% of col. (d))
1					
2					
3					
4					
5					
Total—Column (e). Enter here and on Part I, line 3					
Total—Column (f). Enter total (or prorated amount) here and in Part II, column (c), below					

Part II Summary of Tax Liability of Foundation Managers and Proration of Payments

(a) Names of foundation managers liable for tax	(b) Investment no. from Part I, col. (a)	(c) Tax from Part I, col. (f), or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see instructions)

SCHEDULE E—Initial Taxes on Taxable Expenditures (Section 4945)

Part I Expenditures and Computation of Tax

(a) Item number	(b) Amount	(c) Date paid or incurred	(d) Name and address of recipient	(e) Description of expenditure and purposes for which made
1				
2				
3				
4				
5				

(f) Question number from Form 990-PF, Part VII-B, or Form 5227, Part VI-B, applicable to the expenditure	(g) Initial tax imposed on foundation (20% of col. (b))	(h) Initial tax imposed on foundation managers (if applicable) – (lesser of $10,000 or 5% of col. (b))
Total—Column (g). Enter here and on Part I, line 4		
Total—Column (h). Enter total (or prorated amount) here and in Part II, column (c), below		

Part II Summary of Tax Liability of Foundation Managers and Proration of Payments

(a) Names of foundation managers liable for tax	(b) Item no. from Part I, col. (a)	(c) Tax from Part I, col. (h), or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see instructions)

SCHEDULE F—Initial Taxes on Political Expenditures (Section 4955)

Part I Expenditures and Computation of Tax

(a) Item number	(b) Amount	(c) Date paid or incurred	(d) Description of political expenditure	(e) Initial tax imposed on organization or foundation (10% of col. (b))	(f) Initial tax imposed on managers (if applicable) (lesser of $5,000 or 2½% of col. (b))
1	$25,000	Sept. 9, 2013	Mistaken payment to And Justice for All	$2,500	N/A - See attached statement
2			(a section 527 organization) -		
3			See attached statement.		
4					
5					
Total—Column (e). Enter here and on Part I, line 5				$2,500	
Total—Column (f). Enter total (or prorated amount) here and in Part II, column (c), below					

Part II Summary of Tax Liability of Organization Managers or Foundation Managers and Proration of Payments

(a) Names of organization managers or foundation managers liable for tax	(b) Item no. from Part I, col. (a)	(c) Tax from Part I, col. (f), or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see instructions)
N/A			

SCHEDULE G—Tax on Excess Lobbying Expenditures (Section 4911)

1	Excess of grassroots expenditures over grassroots nontaxable amount (from Schedule C (Form 990 or 990-EZ), Part II-A, column (b), line 1h). (See the instructions before making an entry.)	1	
2	Excess of lobbying expenditures over lobbying nontaxable amount (from Schedule C (Form 990 or 990-EZ), Part II-A, column (b), line 1i). (See the instructions before making an entry.)	2	
3	Taxable lobbying expenditures—enter the larger of line 1 or line 2	3	
4	**Tax**—Enter 25% of line 3 here and on Part I, line 6	4	

SCHEDULE H—Taxes on Disqualifying Lobbying Expenditures (Section 4912)

Part I Expenditures and Computation of Tax

(a) Item number	(b) Amount	(c) Date paid or incurred	(d) Description of lobbying expenditures	(e) Tax imposed on organization (5% of col. (b))	(f) Tax imposed on organization managers (if applicable)—(5% of col. (b))
1					
2					
3					
4					
5					
Total—Column (e). Enter here and on Part I, line 7					
Total—Column (f). Enter total (or prorated amount) here and in Part II, column (c), below					

Part II Summary of Tax Liability of Organization Managers and Proration of Payments

(a) Names of organization managers liable for tax	(b) Item no. from Part I, col. (a)	(c) Tax from Part I, col. (f), or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see instructions)

SCHEDULE I—Initial Taxes on Excess Benefit Transactions (Section 4958)

Part I Excess Benefit Transactions and Tax Computation

(a) Transaction number	(b) Date of transaction	(c) Description of transaction	(d) Amount of excess benefit	(e) Initial tax on disqualified persons (25% of col. (d))	(f) Tax on organization managers (if applicable) (lesser of $20,000 or 10% of col. (d))
1					
2					
3					
4					
5					

SCHEDULE I—Initial Taxes on Excess Benefit Transactions (Section 4958) *Continued*

Part II Summary of Tax Liability of Disqualified Persons and Proration of Payments

(a) Names of disqualified persons liable for tax	(b) Trans. no. from Part I, col. (a)	(c) Tax from Part I, col. (e), or prorated amount	(d) Disqualified person's total tax liability (add amounts in col. (c)) (see instructions)

Part III Summary of Tax Liability of 501(c)(3), (c)(4) & (c)(29) Organization Managers and Proration of Payments

(a) Names of 501(c)(3), (c)(4) & (c)(29) organization managers liable for tax	(b) Trans. no. from Part I, col. (a)	(c) Tax from Part I, col. (f), or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see instructions)

SCHEDULE J—Taxes on Being a Party to Prohibited Tax Shelter Transactions (Section 4965)

Part I Prohibited Tax Shelter Transactions (PTST) and Tax Imposed on the Tax-Exempt Entity (see instructions)

(a) Transaction number	(b) Transaction date	(c) Type of transaction 1 — Listed 2 — Subsequently listed 3 — Confidential 4 — Contractual protection	(d) Description of transaction
1			
2			
3			
4			
5			

(e) Did the tax-exempt entity know or have reason to know this transaction was a PTST when it became a party to the transaction? Answer Yes or No	(f) Net income attributable to the PTST	(g) 75% of proceeds attributable to the PTST	(h) Tax imposed on the tax-exempt entity (see instructions)
Total—Column (h). Enter here and on Part I, line 9			

Part II Tax Imposed on Entity Managers (Section 4965) *Continued*

(a) Name of entity manager	(b) Transaction number from Part I, col. (a)	(c) Tax—enter $20,000 for each transaction listed in col. (b) for each manager in col. (a)	(d) Manager's total tax liability (add amounts in col. (c))

SCHEDULE K—Taxes on Taxable Distributions of Sponsoring Organizations Maintaining Donor Advised Funds (Section 4966). See the instructions.

Part I Taxable Distributions and Tax Computation

(a) Item number	(b) Name of sponsoring organization and donor advised fund	(c) Description of distribution
1		
2		
3		
4		

(d) Date of distribution	(e) Amount of distribution	(f) Tax imposed on organization (20% of col. (e))	(g) Tax on fund managers (lesser of 5% of col. (e) or $10,000)
Total—Column (f). Enter here and on Part I, line 10			
Total—Column (g). Enter total (or prorated amount) here and in Part II, column (c), below . .			

Part II Summary of Tax Liability of Fund Managers and Proration of Payments

(a) Name of fund managers liable for tax	(b) Item no. from Part I, col. (a)	(c) Tax from Part I, col. (g) or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see instructions)

SCHEDULE L—Taxes on Prohibited Benefits Distributed From Donor Advised Funds (Section 4967).
See the instructions.

Part I Prohibited Benefits and Tax Computation

(a) Item number	(b) Date of prohibited benefit	(c) Description of benefit
1		
2		
3		
4		
5		

(d) Amount of prohibited benefit	(e) Tax on prohibited benefit (125% of col. (d)) (see instructions)	(f) Tax on fund managers (if applicable) (lesser of 10% of col. (d) or $10,000) (see instructions)

Part II Summary of Tax Liability of Donors, Donor Advisors, Related Persons and Proration of Payments

(a) Names of donors, donor advisor, or related persons liable for tax	(b) Item no. from Part I, col. (a)	(c) Tax from Part I, col. (e) or prorated amount	(d) Donor, donor advisor, or related persons total tax liability (add amounts in col. (c)) (see instructions)

Part III Tax Liability of Fund Managers and Proration of Payments

(a) Names of fund managers liable for tax	(b) Item no. from Part I, col. (a)	(c) Tax from Part I, col. (f) or prorated amount	(d) Fund managers total tax liability (add amounts in col. (c)) (see instructions)

Schedule M—Tax on Failure to Meet the Community Health Needs Assessment Requirements (Sections 4959 and 501(r)(3)). (See instructions.)

Part I Name of Hospital Facility and Summary of Failure to Meet Section 501(r)(3)

(a) Item number	(b) Name of facility	(c) Description of the failure	(d) Tax year hospital facility last conducted a CHNA	(e) Tax year hospital facility last adopted an implementation strategy
1				
2				
3				
4				
5				

Part II Computation of Tax

1	Number of hospital facilities operated by the hospital organization that failed to meet the Community Health Needs Assessment requirements of section 501(r)(3)	1	
2	**Tax**—Enter $50,000 multiplied by line 1 here and on Part I, line 12	2	

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) is based on all information of which preparer has any knowledge.



Signature of officer or trustee | President (Title) | 3/23/16 (Date)

Signature (and organization or entity name if applicable) of manager, self-dealer, disqualified person, donor, donor advisor, or related person — Date

Signature (and organization or entity name if applicable) of manager, self-dealer, disqualified person, donor, donor advisor, or related person — Date

Signature (and organization or entity name if applicable) of manager, self-dealer, disqualified person, donor, donor advisor, or related person — Date

Signature (and organization or entity name if applicable) of manager, self-dealer, disqualified person, donor, donor advisor, or related person — Date

May the IRS discuss this return with the preparer shown below? (see instructions) . . . . . ☑ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
DONALD BENDER		3/23/16		[redacted]
Firm's name ▶ WEISERMAZARS LLP			Firm's EIN ▶	[redacted]
Firm's address ▶ 60 CROSSWAYS PARK DRIVE WEST, WOODBURY, NY 11797			Phone no.	516-488-1200

The Donald J. Trump Foundation, Inc.
EIN: [redacted]
Attachment to Form 4720

On September 9, 2013, The Donald J. Trump Foundation Inc. (the "Foundation") inadvertently made a contribution of $25,000 to a political organization by the name of And Justice For All (the "Political Organization"). *See* Attachment A (canceled check payable to And Justice For All). The payment was intended to be made from Mr. Trump's personal funds, and was mistakenly made from the Foundation due to confusion between the Political Organization, a Section 527 organization, and a Section 501(c)(3) organization by the same name. The circumstances leading to the mistake are described below.

In August, 2013, Mr. Trump directed his staff to make a $25,000 payment to "And Justice For All," intending this to be the Political Organization. Based on the name, his staff assumed this was a Section 501(c)(3) organization. Staff researched and determined that an organization by that name was listed in IRS Publication 78. *See* Attachment B (photocopy of page from IRS Publication 78 on which Foundation staff marked the name And Justice For All). Staff also searched the Internet and located the Section 501(c)(3) organization. *See* Attachment C (September 9, 2013, print out from the And Justice For All website). Accordingly, a determination was made that this payment should be made from the Foundation. The organization that received the check, however, was not the Section 501(c)(3) organization but rather the Political Organization. There was a second mistake when the Foundation's 990-PF was prepared. The Foundation's accountants were provided the name of the grantee and amount of the grant. They then looked up the status of the organization on the IRS master business file using the name "Justice For All" without the "And." This led the accountants to list a different Section 501(c)(3) organization – Justice For All – on the Form 990-PF.

Once Mr. Trump learned of the mistake from the news media, he publicly acknowledged the mistake and promptly took corrective action. This included reimbursing the Foundation $25,000 from his personal funds to correct the transaction. *See* Attachment D. The Foundation will not provide Mr. Trump with a donor acknowledgment letter for this reimbursement and he will not claim a charitable contribution deduction. Mr. Trump also directed the Foundation to take appropriate corrective action with the IRS, and the Foundation has done so by filing Form 4720. Because this was a mistake, Mr. Trump paid the excise tax under Section 4955 with his own funds. *See* Attachment E.

The use of Foundation funds to make the payment arose from an error of mistaken identity, as did the listing of the incorrect organization on the Form 990-PF. The Foundation intends to enhance its grantmaking diligence procedures in the future by seeking additional information about proposed grantees rather than relying solely on the grantees' name. This should safeguard against the possibility of confusion in the unusual circumstance when two organizations share

the same name. The Foundation will also provide its accounting firm with the name, address and taxpayer identification number of its grantees in the future to ensure correct 990-PF reporting.

As final corrective action, Foundation staff will complete a training program on grantmaking procedures by May 15, 2016, to further safeguard against any future improper expenditures by the Foundation. This will also include training about the use of the up-to-date IRS process for checking the tax status of charitable organizations which replaces Publication 78.

Attachment A

[redacted]

THIS CHECK IS PRINTED ON CHEMICAL REACTIVE PAPER WHICH CONTAINS A WATERMARK AND HAS MICRO PRINTING IN THE SIGNATURE LINE

THE DONALD J. TRUMP FOUNDATION, INC.
725 5TH AVENUE
NEW YORK, NY 10022

CAPITAL ONE, N.A.
51 WEST 51ST STREET
NEW YORK, NY 10019

50-741/214

NO. 001310

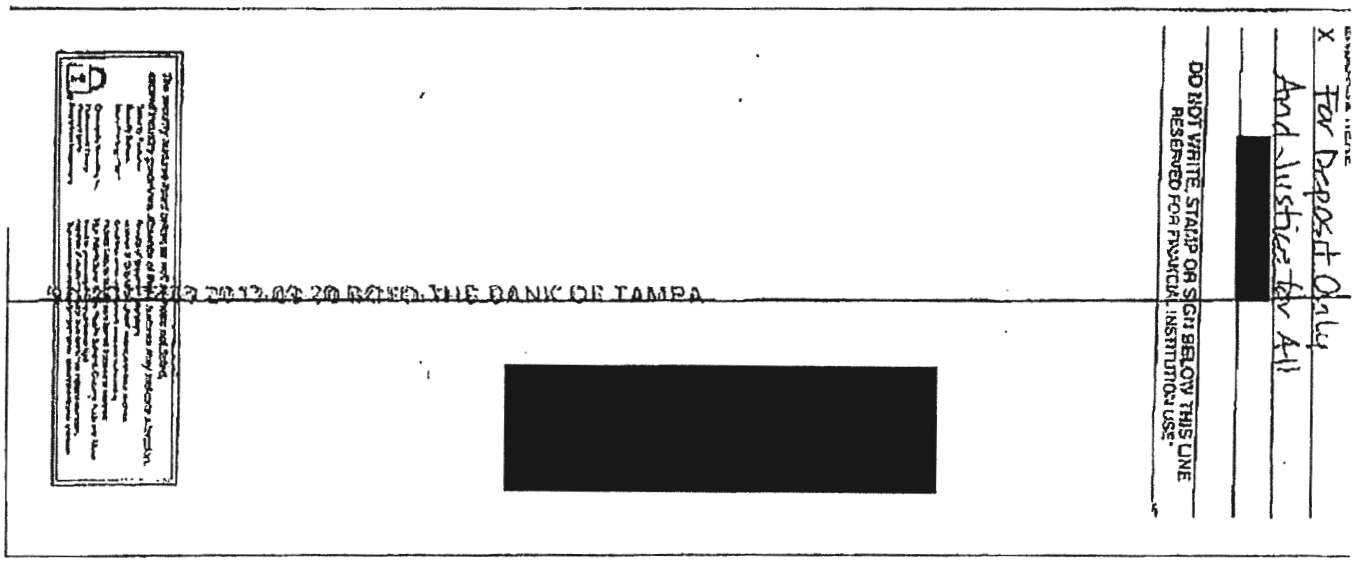
CHECK DATE 09/09/13

CHECK AMOUNT ****$25,000.00**

PAY **TWENTY FIVE THOUSAND DOLLARS AND NO CENTS**********

TO THE ORDER OF AND JUSTICE FOR ALL

[redacted]


X For Deposit Only
And Justice for All
DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE
RESERVED FOR FINANCIAL INSTITUTION USE
PAY TO THE BANK OF TAMPA

Attachment B

Cumulative List of Organizations

described in Section 170(c) of the Internal Revenue Code of 1986

Revised to September 30, 2007

A-F

Vol. One of Three

Department of the Treasury
Internal Revenue Service

Publication 78 (Rev.12-2007)
Catalog Number 70390R

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Harry J. Anderson Memorial Trust, Kewanee, Il. (4)
Anderson Mental Retardation Center Advisory Council Inc., Anderson, S. C.
Anderson Merchandisers Associate Assistance Fund, Amarillo, Tx.
Anderson Mid-Day Lions Club Inc., Anderson, S. C.
Anderson Mill Elementary School Parent Teacher Organization, Moore, S. C.
Anderson Missions Inc., Lees Summit, Mo.
Anderson National Bank Agricultural Foundation, Anderson, S. C. (4)
Anderson Oconee Speech & Hearing Services Inc., Anderson, S. C.
Anderson Orchestra Boosters Inc., Until July 2009, Cincinnati, Oh.
Anderson Orthopaedic Research Institute, Alexandria, Va.
Anderson Outreach Ministries Cdc, Until December 2008, Jackson, Ms.
Anderson Parents Association, Dickson, Ca.
Anderson Place Apartments Inc., Louisville, Ky.
Anderson Press and C. R. Gibson Associate Emergency Assistance Pl, Until December 2010, Atlanta, Ga.
Anderson Prize Foundation, San Francisco, Ca. (4)
Anderson Promise Land Inc., Until December 2007, Batesville, Ar.
Anderson Publications, Roseville, Mn.
Agnes Anderson R. M. Riley Fund Tr Dept Seattle 1st Natl Bank, Seattle, Wa.
Anderson Ranch Arts Foundation, Snowmass Vlg, Co.
Anderson Sanford Charitable Foundation Tr 10-10-206-5592170, Los Angeles, Ca. (4)
Anderson Scholarship Fund, Columbus, Oh. (4)
Anderson School District Five Educational Foundation, Anderson, S. C.
Anderson Smith Cemetery Association, Mt. Vernon, Il. (6)
Anderson Soap Box Derby Inc., Anderson, In.
Anderson Springs Community Alliance, Middletown, Ca.
Anderson Street United Methodist Church, Bristol, Tn.
Anderson Study Group, Until December 2010, Chicago, Il.
Anderson Summer Soiree, Anderson, S. C.
Anderson Sunshine House Inc., Anderson, S. C.
Anderson Support and Development Foundation Inc., Meridian, Ms.
Anderson Symphony Orchestra Association Inc., Anderson, In.
Anderson Township Historical Society Inc., Cincinnati, Oh.
Anderson Township Volunteer Fire Department, Burlington, N. C. (6)(7)
Anderson Township Volunteer Fire Department, Tell City, In.
[illegible] W. Anderson Tr Ua Bank of New England West Mgt Dept, Providence, R. I. (4)
William W. Anderson Trust for Friendship Baptist Church, Winston Salem, N. C. (4)
[illegible]ary Anderson Trust, Until December 2008, Philadelphia, Pa.
[illegible]ert Anderson Trust UW FBO Duke University, Winston Salem, N. C. (4)
[illegible]derson Trusts 4676, St. Paul, Mn.
[illegible]derson United Soccer Club, Clinton, Tn.
[illegible]derson University, Anderson, S. C.
[illegible]derson University Inc., Anderson, In.
[illegible]derson University J. Wilson Fund, Cleveland, Oh.
[illegible]derson Urban Enterprise Association Inc., Anderson, In.
[illegible]derson Valley Ambulance Service, Boonville, Ca.
[illegible]derson Valley Apple Show and Fair, Boonville, Ca.
[illegible]derson Valley Arts, Until December 2008, Boonville, Ca
[illegible]derson Valley Education Foundation, Boonville, Ca.
[illegible]derson Valley Elderhome, Philo, Ca.
[illegible]derson Valley Health Center Inc., Boonville, Ca.
[illegible]derson Valley Historical Society, Boonville, Ca.
[illegible]derson Valley Housing Association Inc., Philo, Ca.
[illegible]derson Valley Land Trust Incorporated, Boonville, Ca.
[illegible]derson Valley Senior Citizens Center Inc., Boonville, Ca.
[illegible]derson Valley Volunteer Firefighters Association, Boonville, Ca.
[illegible]derson Woods Inc., Henderson, Ky.
[illegible]derson Workshop Advisory Board, Anderson, S. C.
Anderson Young Ballet Theatre Inc., Anderson, In.
Anderson Youth Camp, Clemson, S. C.
Anderson Youth Soccer League, Anderson, Ca.
Anderson-Cherokee Community Enrichment Services, Jacksonville, Tx.
Anderson-Cohn Corporation, Dallas, Tx.
Anderson-Cottonwood Adult Daycare Inc., Cottonwood, Ca.
Anderson-Cottonwood Christian Assistance Inc., Anderson, Ca.
Anderson-Huffman Scholarship Trust Fund, Cleveland, Oh. (4)
Anderson-Lee Library Inc., Silver Creek, N. Y.
Douglas G. Anderson-Leigh R., Elmira, N. Y. (4)
Anderson-Leon County Medical Alliance Inc., Palestine, Tx.
Anderson-Madison County Homeless Task Force, Anderson, In.
Anderson-Oconee Council on Teen Pregnancy Prevention Inc., Anderson, S. C.
Anderson-Paffard Foundation Incorporated, New London, Ct. (4)
Anderson-Rogers Foundation Inc., New York, N. Y. (4)
Andersons Emergency Kitchen Inc., Anderson, S. C.
Andersons Fund Supporting Organization, Toledo, Oh.
Anderson-Stephenson Perpetual Care Tr, Columbia, Tn. (6)
Anderson-Terrell-Keeler Community Development Corporation, Montgomery, Al. (4)
Andersonville Baptist Seminary Inc., Camilla, Ga.
Andersonville Development Corporation Nfp, Chicago, Il.
Andersonville Elementary Parent Teacher Organization, Davisburg, Mi.
Andersonville Guild Inc., Andersonville, Ga.
Anderton Bentley Fund 400112700, Cincinnati, Oh. (4)
Andes Business School Inc., Chicago, Il.
Andes Childrens Foundation, Until May 2008, Plano, Tx.
Andes Foundation, Ogden, Ut.
Andes Society for History & Culture Endowment Fund Tr Natl Bank Delawa, Walton, N. Y.
Ben and Esther Rosenbloom Foundation Inc., Baltimore, Md. (4)
And God Said Ministries Inc , Houston, Tx.
And God Said Tree of Life Christian Church End Time Ministries Inc., Detroit, Mi.
Andhow Theater Company I. Inc., Brooklyn, N. Y.
Andhra Adventists Association, Germantown, Md.
Andhra Devanga Sangham of North America, Glendale Hts, Il.
Andhra Medical College of North America, Until December 2009, Flossmoor, Il.
Andi Collins Foundation, Newport Beach, Ca. (4)
Andiamo Motorcycles Charity Inc., Until December 2007, Haworth, N. J.
Andice Cemetery Association, Georgetown, Tx. (6)
Andien-Phuchung, Glen Allen, Va.
Andimi Relief Fund, Until December 2009, Wichita, Ks.
Andisheh Center, Portland, Or.
Andite Corporation, Chicago, Il.
And Justice for All, Salt Lake Cty, Ut.
E. Rhodes and Leona B. Carpenter Foundation, Philadelphia, Pa. (4)
Andlinger Family Foundation, Vero Beach, Fl. (4)
Eugene G. and Margaret M. Blackford Trust for the Second Congregationa, Providence, R. I.
Andolan Inc., Jackson Hts, N. Y
Andona Society, Andover, Ma.
And One to Grow on Incorporated, Alpharetta, Ga.
Andonie Foundation, Metairie, La. (4)
Andonios Foundation Inc., Atlanta, Ga. (4)
Andoi Capital Management Foundation, Greenwich, Ct. (4)
Andore, Until December 2008, Houston, Tx.
Andover Advantage Foundation Inc., Andover, Ks.
Andover Alano Society Inc., Adover, Mn.
Andover Area Caring & Sharing Inc., Until December 2007, Andover, Ks.
Andover Area Lacrosse Association, Until September 2007, Coon Rapids, Mn.
Andover Athletic Association, Andover, Mn.
Andover Band Association Inc., Andover, Ma.
Andover Band Booster Organization, Until March 2010, Andover, Mn.
Andover Baseball Association, Anoka, Mn.
Andover Bible Chapel Inc., Andover, Ma.
Andover Center Ice Club, Andover, Mn.
Andover Chamber Music Series Inc., Andover, Ma.
Andover Cheerleading Boosters, Bloomfield, Mi.
Andover Chinese Cultural Exchange Inc., Andover, Ma.
The Andover Choral Society Inc., Andover, Ma.
Andover Christian Church, Andover, Mn.
Andover Civic Improvement Corporation, Andover, Oh.
Andover Committee for A. Better Chance Inc., Andover, Ma.
The Andover Community Fund Incorporated, Andover, Vt.
Andover Community Trust Inc., Andover, Ma.
Andover Educational Fund Inc., Andover, Me.
Andover Educational Improvement Association Inc., Andover, Ma. (4)
Andover Fish & Game Club, Andover, N. H.
Andover Football Association Inc., Anoka, Mn.
Andover Football League Incorporated, Linthicum, Md.
Andover Foundation for Archaeological Research Limited, Honolulu, Hi.
Andover Foundation Inc., Andover, Oh. (4)
Andover Free Library, Andover, N. Y.
Andover Fund for Education Inc., Andover, Ma.
Andover Girls Traveling Basketball Association, Andover, Mn.
Andover Green Lacrosse Club, Until December 2008, Andover, N. J.
Andover Hebron Marlborough Youth Services, Hebron, Ct.
Andover High School Parent Advisory Council, Until June 2009, Andover, Ma.
Andover Historic Preservation Corp, Andover, N. Y.
Andover Historical Society, Andover, N. H.
Andover Historical Society, Andover, Ma. (3)
Andover Historical Society Inc., Andover, Ks.
Andover Hockey Association Inc., Andover, Ma.
Andover Home for Aged People, Andover, Ma. (4)
Andover Hook & Ladder Company, Andover, Me.
Andover Huskies Youth Hockey Association, Andover, Mn.
Andover Instrumental Music Supporters, Bloomfield, Mi.
Andover Junior Football League Inc., Andover, Ma.
Andover Kinderfest Committee, Andover, Ia.
Andover Little League Inc., Until September 2009, Andover, Ma.
Andover Newton Theological School, Newton, Ma.
Andover Nordic Ski Club, Andover, Mn.
Andover Public Library, Andover, Oh.
Andover Public Library Friends, Andover, Ks.
Andover Regional Educational Foundation Tr, Andover, N. J.
Andover School of Montessori Inc., Andover, Ma.
Andover Senior Citizens Association Inc., Bristol, S. D.
Andover Senior Citizens Club Inc., Andover, Ks.
Andover Sister Towns Association, Until December 2009, Andover, Ma.
Andover Township Fire Department, Newton, N. J. (6)(7)
Andover Traveling Basketball Inc., Andover, Mn.
Andover Village Improvement Society, Andover, Ma.
Andover Volunteer Fire Department Inc., Andover, Oh.
Andover Youth Baseball Inc., Andover, N. Y.
Andover Youth Foundation, Andover, Ma.
Herman T. and Phenie R. Pott Foundation, St. Louis, Mo. (4)
Andrade Family Foundation, Oklahoma City, Ok. (4)
Andragathia Inc., Winter Spgs, Fl.
Andrah Foundation, Ann Arbor, Mi. (4)
Andranest Foster Homes, Plymouth, Mn.
Andras Foundation, Houston, Tx. (4)
Andre Agassi Charitable Foundation, Woodland Hls, Ca.
Andre and Elaine Suan Foundation, Westport, Ct. (4)
Andre and Elizabeth Kertesz Foundation Inc., New York, N. Y. (4)
Andre and Katherine Merage Foundation Colorado, Englewood, Co. (4)
Andre and Katherine Merage Foundation of Nevada, Newport Beach, Ca. (4)
Andre Bosse Center, Hart, Mi.
Andre D. Auteuil Family Foundation, Cranston, R. I. (4)
Andre Dawson Foundation Inc., Miami, Fl.
Andre F. Tocc Sr Family Foundation, Lafayette, La. (4)
Andre Family Foundation Inc., Melbourne, Fl. (4)
Andre Gist Memorial Foundation Inc., Until December 2009, Temple Hills, Md.

Attachment C

Welcome to "and Justice for all"

We believe access to justice is a fundamental right for all members of our society. Our work supports free civil legal aid programs for individuals and families dealing with poverty, violence in the home, disability, discrimination and other issues.

To Contact Providers Directly

Disability Law Center

Utah Legal Services

Legal Aid Society of Salt Lake

Additional Provider Links

Events & Popular Links

State Sovereignty and Contemporary Issues

Register for this 3 Hr CLE to benefit And Justice For All

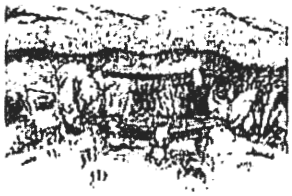
June 13, 2013

2013 Law Day Run



Run for the Dream: Exercise and Equality for All

May 18 , 2013



"BAR SHARKS FOR JUSTICE"

Photos from the Bar Sharks for Justice Pool Tournament & Social

September 13 & 20, 2012

Make A Secure On-Line Donation

RECENTLY RELEASED!

2012 Newsletter

Legal Resource Guide



The Justice Gap:
The Unmet Legal Needs of Low-Income Utahns

Design & Maintenance By Lunar Vision

Internet services donated by XMISSION



DONATIONS

We are grateful for the generous contributors who support "AND JUSTICE FOR ALL" and our mission to increase access to justice in Utah.

When you make a donation to "AND JUSTICE FOR ALL", your gift will help our community's most vulnerable citizens solve every day legal problems and get on with their lives.

Your donation is tax-deductible, and will be used throughout the state of Utah, both in rural and urban areas.



Contributions in Honor of Friends, Family, or Colleagues (Mail in Form)

Rule 6.1 of the Utah Rules of Professional Conduct for Attorneys

Attachment D

DONALD J. TRUMP (Com: DJT) CD-120632 DJTFDN

Inv Date	Invoice Number	Description	Invoice Amt	Deductions	Net Amount
[redacted]					
03/23/16	03/23/16		25,000.00		25,000.00
TO: THE DONALD J. TRUMP FOUNDATION, INC			Check Date 03/23/16	Ck. No. 001699	25,000.00

THIS CHECK IS PRINTED ON CHEMICAL REACTIVE PAPER WHICH CONTAINS A WATERMARK AND HAS MICRO PRINTING IN THE SIGNATURE LINE

CD-120632

DONALD J. TRUMP
725 5TH AVENUE
NEW YORK, NY 10022

CAPITAL ONE, N.A.
57 WEST 57TH STREET
NEW YORK, NY 10019

50-791/214

NO. 001699

CHECK DATE 03/23/16

CHECK AMOUNT ****$25,000.00**

PAY **TWENTY FIVE THOUSAND DOLLARS AND NO CENTS**********

TO THE ORDER OF THE DONALD J. TRUMP FOUNDATION, INC

REIMBURSEMENT TO CORRECT ERROR

[redacted]

Attachment E

DONALD J. TRUMP (Com: DJT) CD-120632 UST

Inv Date	Invoice Number	Description	Invoice Amt	Deductions	Net Amount
[redacted]					
03/23/16	03/23/16		2,500.00		2,500.00
TO: UNITED STATES TREASURY			Check Date 03/23/16	Ck. No. 001700	2,500.00

THIS CHECK IS PRINTED ON CHEMICAL REACTIVE PAPER WHICH CONTAINS A WATERMARK AND HAS MICRO PRINTING IN THE SIGNATURE LINE

CD-120632

DONALD J. TRUMP
725 5TH AVENUE
NEW YORK, NY 10022

CAPITAL ONE, N.A.
57 WEST 57TH STREET
NEW YORK, NY 10019

50-791/214

NO. 001700

CHECK DATE 03/23/16

CHECK AMOUNT ****$2,500.00**

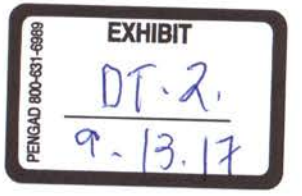
PAY **TWO THOUSAND FIVE HUNDRED DOLLARS AND NO CENTS**********

TO THE ORDER OF UNITED STATES TREASURY

FORM 4720 PAYMENT ON BEHALF OF DONALD J. TRUMP FOUNDATION, INC.

[redacted]

EXHIBIT 30



THE DONALD J. TRUMP FOUNDATION, INC. (Com: DJTFDN)

AND JUS

Inv Date	Invoice Number	Description	Invoice Amt	Deductions	Net Amount
08/28/13	08/28/13		25,000.00		25,000.00
TO: AND JUSTICE FOR ALL			Check Date 09/09/13	Ck. No. 001310	25,000.00

Rhona Graff

From: Deborah Aleksander [debbie@pambondi.com]
Sent: Wednesday, August 28, 2013 4:37 PM
To: Rhona Graff
Subject: Fwd: Tax ID for ECO

Rhona,

Again, it was a pleasure meeting you today!!! Thanks again for always being so responsive and wonderful to work with. Here is the tax ID info below.

Let me know what else you may need.

The ECO name is "And Justice for All" and this is how checks will be made payable. AllenW

Let Mr. Trump know that we are SO VERY thankful for his commitment of 25k and If he wants to make it 50k, that's perfectly acceptable. :)

Seriously, thanks again for everything!!!

Warm regards,

Debbie

Sent from my iPhone

Begin forwarded message:

> **From:** Pablo Diaz <pablo@pambondi.com>
> **Date:** August 28, 2013, 1:25:43 PM EDT
> **To:** Deborah Aleksander <debbie@pambondi.com>
> **Subject: Fwd: Tax ID for ECO**
>
> Sent from my iPhone
>
> Begin forwarded message:
>
> > **From:** "Nancy H. Watkins" <nwatkins@robertwatkins.com>
> > **Date:** August 28, 2013, 1:32:42 PM EDT
> > **To:** Pablo Diaz <pablo@pambondi.com>
> > **Subject: RE: Tax ID for ECO**
> >
> > FEIN is [redacted]
> >
> > Nancy H. Watkins, C.P.A.
> > Robert Watkins & Company, P.A.
> > 610 S. Boulevard
> > Tampa, FL 33606

676755
ACCOUNTS PAYABLE
ENTITY # DJTFDN
AMOUNT $ 25000.00
G/L CODE # 60018
DATE PAID

Voice 813-254-3369
Fax 813-253-3280

-----Original Message-----
From: Pablo Diaz [mailto:pablo@pambondi.com]
Sent: Wednesday, August 28, 2013 12:41 PM
To: Nancy H. Watkins
Subject: Tax ID for ECO

Hi Nancy-do you have it?

Sent from my iPhone

FILED: NEW YORK COUNTY CLERK 06/14/2018 11:10 AM INDEX NO. 451130/2018
NYSCEF DOC. NO. 34 RECEIVED NYSCEF: 06/14/2018

Harry J. Anderson Memorial Trust, Kewanee, Il. (4)
Anderson Mental Retardation Center Advisory Council Inc., Anderson, S. C.
Anderson Merchandisers Associate Assistance Fund, Amarillo, Tx.
Anderson Mid-Day Lions Club Inc., Anderson, S. C.
Anderson Mill Elementary School Parent Teacher Organization, Moore, S. C.
Anderson Missions Inc., Lees Summit, Mo.
Anderson National Bank Agricultural Foundation, Anderson, S. C. (4)
Anderson Oconee Speech & Hearing Services Inc., Anderson, S. C.
Anderson Orchestra Boosters Inc., Until July 2009, Cincinnati, Oh.
Anderson Orthopaedic Research Institute, Alexandria, Va.
Anderson Outreach Ministries Cdc, Until December 2008, Jackson, Ms.
Anderson Parents Association, Dickson, Ca.
Anderson Place Apartments Inc., Louisville, Ky.
Anderson Press and C. R. Gibson Associate Emergency Assistance Pl, Until December 2010, Atlanta, Ga.
Anderson Prize Foundation, San Francisco, Ca. (4)
Anderson Promise Land Inc., Until December 2007, Batesville, Ar.
Anderson Publications, Roseville, Mn.
Agnes Anderson R. M. Riley Fund Tr Dept Seattle 1st Natl Bank, Seattle, Wa.
Anderson Ranch Arts Foundation, Snowmass Vlg, Co.
Anderson Sanford Charitable Foundation Tr 10-10-206-3692170, Los Angeles, Ca. (4)
Anderson Scholarship Fund, Columbus, Oh. (4)
Anderson School District Five Educational Foundation, Anderson, S. C.
Anderson Smith Cemetery Association, Mt. Vernon, Il. (6)
Anderson Soap Box Derby Inc., Anderson, In.
Anderson Springs Community Alliance, Middletown, Ca.
Anderson Street United Methodist Church, Bristol, Tn.
Anderson Study Group, Until December 2010, Chicago, Il.
Anderson Summer Soiree, Anderson, S. C.
Anderson Sunshine House Inc., Anderson, S. C.
Anderson Support and Development Foundation Inc., Meridian, Ms.
Anderson Symphony Orchestra Association Inc., Anderson, In.
Anderson Township Historical Society Inc., Cincinnati, Oh.
Anderson Township Volunteer Fire Department, Wilmington, N. C. (6)(7)
Anderson Township Volunteer Fire Department, Tell City.
W Anderson Tr Ua Bank of New England West Dept Providence, R. I. (4)
W Anderson Trust for Friendship Baptist Winston Salem, N. C. (4)
Anderson Trust, Until December 2008, Philadelphia, Pa.
Anderson Trust UW FBO Duke University, Salem, N. C. (4)
Trusts 4676, St. Paul, Mn.
United Soccer Club, Clinton, Tn.
University, Anderson, S. C.
University Inc., Anderson, In.
University J. Wilson Fund, Cleveland, Oh.
Upson Enterprise Association Inc.,
Valley Ambulance Service, Boonville, Ca.
Valley Apple Show and Fair, Boonville, Ca.
Valley Arts, Until December 2008,
Valley Education Foundation, Boonville, Ca.
Valley Elderhome, Philo, Ca.
Valley Health Center Inc., Boonville, Ca.
Valley Historical Society, Boonville, Ca.
Valley Housing Association Inc., Philo, Ca.
Valley Land Trust Incorporated,
Van Buren Senior Citizens Center Inc.,
Vanderburgh Volunteer Firefighters Associaton,
Vanderburgh Henderson, Ky.
Vanderpool Advisory Board, Anderson, S. C.
Anderson Young Ballet Theatre Inc., Anderson, In.
Anderson Youth Camp, Clemson, S. C.
Anderson Youth Soccer League, Anderson, Ca.
Anderson-Cherokee Community Enrichment Services, Jacksonville, Tx.
Anderson-Cohn Corporation, Dallas, Tx.
Anderson-Cottonwood Adult Daycare Inc., Cottonwood, Ca.
Anderson-Cottonwood Christian Assistance Inc., Anderson, Ca.
Anderson-Huffman Scholarship Trust Fund, Cleveland, Oh. (4)
Anderson-Lee Library Inc., Silver Creek, N. Y.
Douglas G. Anderson-Leigh R., Elmira, N. Y. (4)
Anderson-Leon County Medical Alliance Inc., Palestine, Tx.
Anderson-Madison County Homeless Task Force, Anderson, In.
Anderson-Oconee Council on Teen Pregnancy Prevention Inc., Anderson, S. C.
Anderson-Paffard Foundation Incorporated, New London, Ct. (4)
Anderson-Rogers Foundation Inc., New York, N. Y. (4)
Andersons Emergency Kitchen Inc., Anderson, S. C.
Andersons Fund Supporting Organization, Toledo, Oh.
Anderson-Stephenson Perpetual Care Tr, Columbia, Tn. (6)
Anderson-Terrell-Keeler Community Development Corporation, Montgomery, Al. (4)
Andersonville Baptist Seminary Inc., Camilla, Ga.
Andersonville Development Corporation Nfp, Chicago, Il.
Andersonville Elementary Parent Teacher Organization, Davisburg, Mi.
Andersonville Guild Inc., Andersonville, Ga.
Anderton Bentley Fund 400112700, Cincinnati, Oh. (4)
Andes Business School Inc., Chicago, Il.
Andes Childrens Foundation, Until May 2008, Plano, Tx.
Andes Foundation, Ogden, Ut.
Andes Society for History & Culture Endowment Fund Tr Natl Bank Delawa, Walton, N. Y.
Ben and Esther Rosenbloom Foundation Inc., Baltimore, Md. (4)
And God Said Ministries Inc., Houston, Tx.
And God Said Tree of Life Christian Church End Time Ministries Inc., Detroit, Mi.
Andhow Theater Company I. Inc., Brooklyn, N. Y.
Andhra Adventists Association, Germantown, Md.
Andhra Devanga Sangham of North America, Glendale Hts, Il.
Andhra Medical College of North America, Until December 2009, Flossmoor, Il.
Andi Collins Foundation, Newport Beach, Ca. (4)
Andiamo Motorcycles Charity Inc., Until December 2007, Haworth, N. J.
Andice Cemetery Association, Georgetown, Tx. (6)
Andien-Phuchung, Glen Allen, Va.
Andimi Relief Fund, Until December 2009, Wichita, Ks.
Andisheh Center, Portland, Or.
Andite Corporation, Chicago, Il.
And Justice for All, Salt Lake Cty, Ut.
E. Rhodes and Leona B. Carpenter Foundation, Philadelphia, Pa. (4)
Andlinger Family Foundation, Vero Beach, Fl. (4)
Eugene G. and Margaret M. Blackford Trust for the Second Congregationa, Providence, R. I.
Andolan Inc., Jackson Hts, N. Y.
Andona Society, Andover, Ma.
And One to Grow on Incorporated, Alpharetta, Ga.
Andonie Foundation, Metairie, La. (4)
Andonios Foundation Inc., Atlanta, Ga. (4)
Andor Capital Management Foundation, Greenwich, Ct. (4)
Andorc, Until December 2008, Houston, Tx.
Andover Advantage Foundation Inc., Andover, Ks.
Andover Alano Society Inc., Adover, Mn.
Andover Area Caring & Sharing Inc., Until December 2007, Andover, Ks.
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Andover Baseball Association, Anoka, Mn.
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Andover High School Parent Advisory Council, Until June 2009, Andover, Ma.
Andover Historic Preservation Corp, Andover, N. Y.
Andover Historical Society, Andover, N. H.
Andover Historical Society, Andover, Ma. (3)
Andover Historical Society Inc., Andover, Ks.
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Andover Public Library Friends, Andover, Ks.
Andover Regional Educational Foundation Tr, Andover, N. J.
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Andover Senior Citizens Club Inc., Andover, Ks.
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Andover Township Fire Department, Newton, N. J. (6)(7)
Andover Traveling Basketball Inc., Andover, Mn.
Andover Village Improvement Society, Andover, Ma.
Andover Volunteer Fire Department Inc., Andover, Oh.
Andover Youth Baseball Inc., Andover, N. Y.
Andover Youth Foundation, Andover, Ma.
Herman T. and Phenie R. Pott Foundation, St. Louis, Mo. (4)
Andrade Family Foundation, Oklahoma City, Ok. (4)
Andragathia Inc., Winter Spgs, Fl.
Andrah Foundation, Ann Arbor, Mi. (4)
Andranest Foster Homes, Plymouth, Mn.
Andras Foundation, Houston, Tx. (4)
Andre Agassi Charitable Foundation, Woodland Hls, Ca.
Andre and Elaine Suan Foundation, Westport, Ct. (4)
Andre and Elizabeth Kertesz Foundation Inc., New York, N. Y. (4)
Andre and Katherine Merage Foundation Colorado, Englewood, Co. (4)
Andre and Katherine Merage Foundation of Nevada, Newport Beach, Ca. (4)
Andre Bosse Center, Hart, Mi.
Andre D. Auteuil Family Foundation, Cranston, R. I. (4)
Andre Dawson Foundation Inc., Miami, Fl.
Andre F. Toce Sr Family Foundation, Lafayette, La. (4)
Andre Family Foundation Inc., Melbourne, Fl. (4)
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Utah Legal Services

Legal Aid Society of Salt Lake

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State Sovereignty and Contemporary Issues

June 13, 2013

Register for this 3 Hr CLE to benefit And Justice For All

2013 Law Day Run

May 18 , 2013



Run for the Dream: Exercise and Equality for All



"BAR SHARKS FOR JUSTICE"

September 13 & 20, 2012

Photos from the Bar Sharks for Justice Pool Tournament & Social

Make A Secure On-Line Donation

RECENTLY RELEASED!

2012 Newsletter

Legal Resource Guide



The Justice Gap:
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DONATIONS

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DONATE NOW
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Contributions in Honor of Friends, Family, or Colleagues (Mail in Form)

Rule 6.1 of the Utah Rules of Professional Conduct for Attorneys

EXHIBIT 31

FILED: NEW YORK COUNTY CLERK 06/14/2018 11:10 AM INDEX NO. 451130/2018
NYSCEF DOC. NO. 35 RECEIVED NYSCEF: 06/14/2018

Company: DJTFDN

THE DONALD J. TRUMP FOUNDATION, INC.

Detail General Ledger (Cash)

01/01/09 thru 12/31/09

Item Count	Description	Src	Trans Date	Check or Voucher No.	Sub Code	Cash Account	Prior Period YTD	Debits			
Account:	CASH-MAIN OPERATING ACCOUNT										

FILED: NEW YORK COUNTY CLERK 06/14/2018 11:10 AM INDEX NO. 451130/2018
NYSCEF DOC. NO. 35 RECEIVED NYSCEF: 06/14/2018

Company: DJTFDN

THE DONALD J. TRUMP FOUNDATION, INC.

Printed 7/10/2017

Detail General Ledger (Cash)

01/01/13 thru 12/31/13

Menu ID DGL

Item Count	Description	Src	Trans Date	Check or Voucher No.	Sub Code	Cash Account	Prior Period YTD	Debits	Credits	Monthly Totals	Running Balance
Account: [redacted] **CASH-CAPITAL ONE FKA NORTHFORK**											
Continued from prior page											
[redacted]											
	Monthly Totals for: August 2013										
						5					1 8
68	AND JUSTICE FOR ALL (AND JUS) (CD-90055) CONTRIBUTION	CD	09/09/13	001310		1			-25,000.00		
69											

DJTF-ACCT095

FILED: NEW YORK COUNTY CLERK 06/14/2018 11:10 AM INDEX NO. 451130/2018
NYSCEF DOC. NO. 35 RECEIVED NYSCEF: 06/14/2018

Company: DJTFDN

THE DONALD J. TRUMP FOUNDATION, INC.

Printed 7/10/2017

Detail General Ledger (Cash)

01/01/13 thru 12/31/13

Menu ID DGL

Account: [redacted] **CONTRIBUTION-OTHER CHARITABLE**

Continued from prior page

Item Count	Description	Src	Trans Date	Check or Voucher No.	Sub Code	Cash Account	Prior Period YTD	Debits	Credits	Monthly Totals	Running Balance
[redacted]											
51	AND JUSTICE FOR ALL (AND JUS) (CD-90055) CONTRIBUTION	CD	09/09/13	001310				25,000.00			[redacted]0
[redacted]											[redacted]0

Company Code: DJTFDN
Cash Account: [redacted]

Bank Reconciliation For 09/13

Includes Cleared Items Only
THE DONALD J. TRUMP FOUNDATION, INC.
CASH-CAPITAL ONE FKA NORTHFORK
Final

Page No: 1
Date Printed: 10/16/13
Time Printed: 1:22:29 PM
Station: 105
User ID: JWALSH

Bank Balance	
Balance 09/13 at BOM:	[redacted]
Cleared Checks:	[redacted]
Cleared Deposits:	[redacted]
Adjustments:	0.00
Current Mo. Reconciling Items:	0.00
Keyed Reconciling Items:	[redacted]
Closing Bank Balance:	[redacted]2

Book Balance	
Balance 09/13 at EOM:	[redacted]
Outstanding Checks:	[redacted]
Deposits in Transit:	0.00
Reconciling Items:	0.00
Keyed Reconciling Items:	[redacted]7
Adjusted Book Balance:	[redacted]

DEPOSITS

Cleared	Date	Amount
[redacted]		
[redacted]		
[redacted]		32
[redacted]		

CHECKS

Cleared	Check No	Date	Amount	Payee
[redacted]				
X	001310	09/09/13	25,000.00	AND JUSTICE FOR ALL
[redacted]				
X				
[redacted]				

RECONCILING ITEMS

Keyed	Date	Amount	Description
X	[redacted]		

EXHIBIT 32

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

CASE NO. 07-80050-CIV-DTKH/JMH

MAR-A-LAGO CLUB, L.L.C., L.C.,

Plaintiff,

vs.

TOWN OF PALM BEACH,

Defendant.
_____/

JOINT MOTION TO APPROVE SETTLEMENT AGREEMENT, CONTINUE AND ABATE MATTER WHILE SETTLEMENT TERMS ARE COMPLETED

The Parties, Mar-A-Lago, L.L.C., L.C., Plaintiff, and the Town of Palm Beach, Defendant, through counsel, file this Joint Motion for Court approval of the Parties' mediated settlement agreement and for an abatement and continuance of the case to allow the completion of the terms of the parties settlement and in support thereof, state as follows:

1. On December 21, 2006, Plaintiff commenced this action in Palm Beach County Circuit Court. On January 18, 2007, Defendant filed a notice of removal to this Court. (Doc. No. 1). On February 16, 2007, this Court entered an order bifurcating this case into two phases. (Doc. No. 6).

On February 28, 2007, this Court entered an Order denying remand of the state claims to state court. (Doc. No. 19).

2. In connection with Phase 1, the Court entered an Order on February 16, 2007 which set the Phase 1 trial, set the pretrial discovery requirements, along with other pretrial requirements, and ordered the Parties to mediation. (Doc. No. 7).

3. In compliance with the Court's order to mediate, the Parties spent April 16, 2007 in mediation with The Honorable William Rutter, Jr. and the morning of April 17, 2007 in settlement discussions. As a result, the Parties agreed to settlement terms and a Mediation Disposition Report was filed by Judge Rutter on April 18, 2007. (Doc. No. 48). A copy of the executed Memorandum of Understanding and Report of Court Ordered Mediation is attached hereto as Exhibit "A."

4. On Saturday April 21, 2007, following a closed door session of the Palm Beach Town Council, the Council held a public meeting and approved the settlement terms reached through mediation.

5. As part of the settlement, Plaintiff will promptly apply for a zoning variance and construction permit to place

a 70 foot flag pole in a new agreed upon location on the Mar-A-Lago property, along with an American flag of the same current size. The Town will waive the Code Enforcement Board fines against Mar-A-Lago and Mr. Trump will contribute $100,000 to charities agreed to between the Parties. Further, the Parties will exchange mutual releases in the manner and form attached hereto as Exhibit "B."

6. Once the terms set forth in paragraph 5 above are completed and approval by the Town of the zoning variance requested by Plaintiff and issuance of the construction permit is obtained, the settlement will be concluded. The approval and permit process takes between 3 and 4 months. (See Declaration of Peter Elwell, Town Manager, attached hereto as Exhibit "C.").

7. The Parties request that the Court approve the settlement entered into between the Parties, as set forth in Exhibit A, mandate that the Parties promptly comply with the terms, including application by Mar-A-Lago for the permit and variance and approval of such applications by the Town, and retain jurisdiction to enforce the terms.

8. Further, while the settlement terms are being consummated, the Parties request that the action be stayed and removed from the Court's June trial calendar and that the matter be continued. Once the terms are completed, the parties will notify the Court immediately and will dismiss the pending litigation with prejudice.

9. The Parties' request to stay and continue the matter allows the settlement reached by the Parties pursuant to the Court ordered mediation to be consummated, in full and complete resolution of this matter, without the Parties incurring unnecessary expenses in continuing to litigate the matter and further operates to preserve judicial economy by not only taking the matter off of the Court's trial calendar but relieving the Court of consideration of the Parties pending motions.

10. In accordance with Local Rule 7.1, attached hereto as Exhibit D is a proposed order. If the Court should desire, the Parties are available for a hearing or telephonic conference to discuss the settlement, motion and proposed order.

WHEREFORE, the Parties request that this Court grant their Joint Motion to approve the settlement, continue and abate the action.

Respectfully submitted,

BEDELL DITTMAR DeVAULT
PILLANS & COXE

s/John A. DeVAult, III
John A. DeVault, III
Florida Bar No. 103979
Courtney K. Grimm
Florida Bar No. 953740
101 East Adams Street
Jacksonville, Florida 32202
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Facsimile: (904) 353-9307

JONES FOSTER JOHNSTON & STUBBS
John Cater Randolph
505 S. Flagler Drive, Ste. 1100
P.O. Box 3475
West Palm Beach, FL 33402
Telephone: (561) 659-3000
Facsimile: (561) 650-0465

COUNSEL FOR DEFENDANT

JAMES K. GREEN, P.A.

s/ James K. Green, Esq.
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Florida Bar No. 229466
222 Lakeview Avenue
Suite 1650, Esperante'
West Palm Beach, FL 33401
Telephone: (561) 659-2029
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BRUCE ROGOW, P.A.
Bruce Rogow
500 E. Broward Blvd
Suite 1930
Ft. Lauderdale FL 33394
Telephone: (954)767-8909
Facsimile: (954)764-1530

COUNSEL FOR PLAINTIFF

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

CASE NO: 07-80050-Civ-DTKH/JMH

MAR-A-LAGO, L.L.C., L.C.,

Plaintiff,

vs. **NOT TO BE FILED WITH THE COURT**

TOWN OF PALM BEACH, a
Florida municipal corporation,

Defendant.
_____/

MEMORANDUM OF UNDERSTANDING AND REPORT OF COURT ORDERED MEDIATION

A mediation conference was held on April 16-17, 2007 for this case. Mediator, R. William Rutter, Jr. Conducted the Mediation. All parties were present.

1. Mar-A-Lago will apply for a permit and variance to accomplish this settlement.

2. A 70-foot flag pole shall be put in a new location approximately 140 feet west and 60 feet south from existing pole, as approximately shown on Exhibit A attached hereto.

3. Mar-A-Lago shall contribute $100,000 to charities agreed to between parties dealing with Iraq War Veterans, American Flag or the local VA hospital.

4. The Town will waive the Code Enforcement Board fines against Mar-A-Lago, which presently are approximately $120,000.

5. The Town, in good faith, will review its ordinances and codes dealing with flag poles and flags during the next zoning season.

6. The parties shall forthwith file a Motion to Enlarge Time to respond to various motions and other deadlines in federal court pending finalization of settlement.

7. Once the terms of settlement are finally agreed to by the Town Council and Mr. Trump the

parties seek to abate law suit.

8. Once the variance and permit are granted and all terms of the settlement are finalized, the suit will be dismissed with prejudice.

9. The parties shall exchange mutual general releases.

10. The parties shall prepare a joint statement for public dissemination regarding the terms of the settlement and agree not to go outside the scope of statement in ~~this~~ their discussions with the media.

11. This settlement is subject to approval by the Town of Palm Beach Town Council. If the settlement is not approved, the case shall proceed to trial.

Plaintiff

Defendant

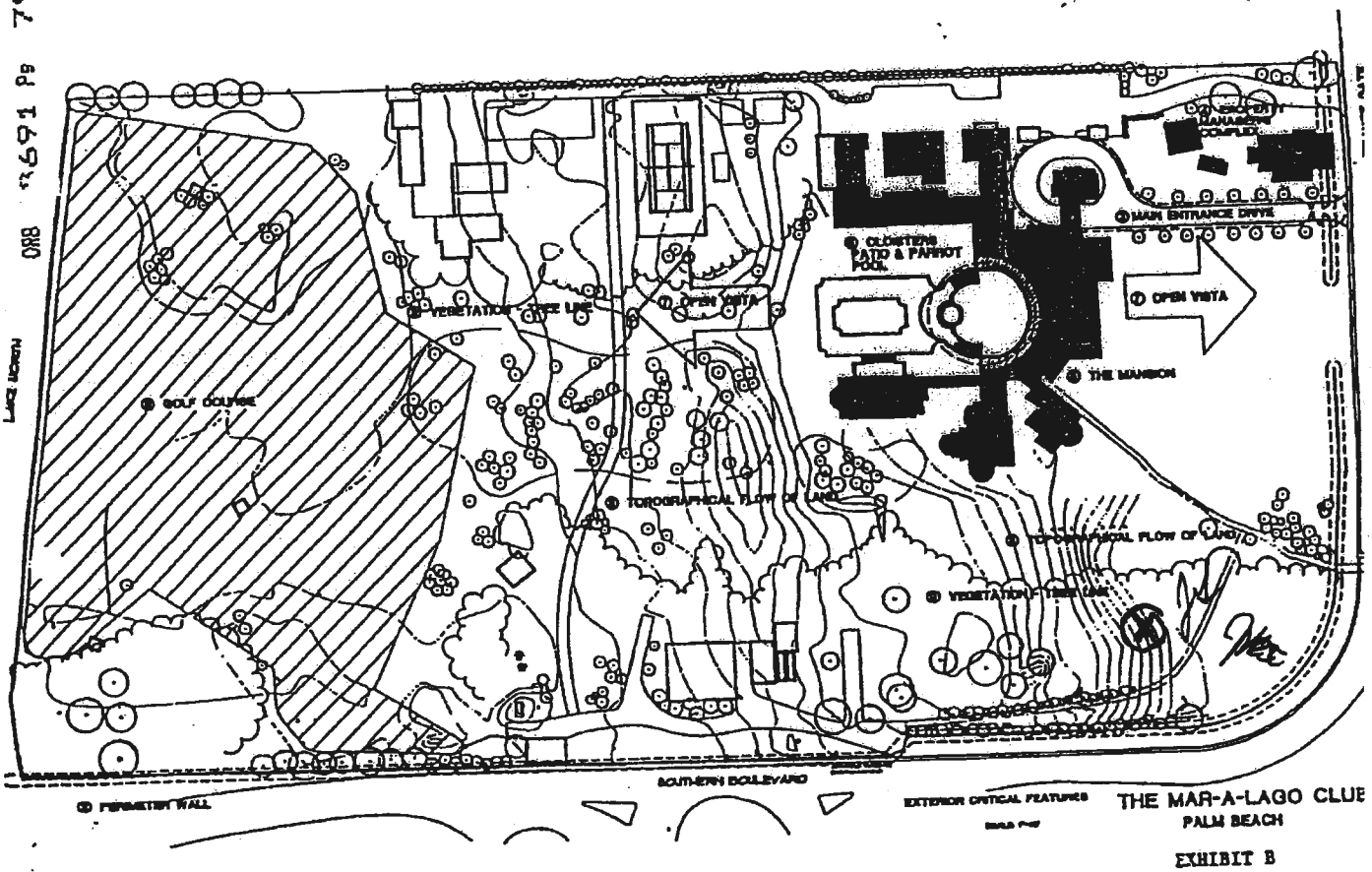
Plaintiff's Attorney

Defendant's Attorney

4/17/07
Date

RECORDER'S MEMO: Legibility of document unsatisfactory when received.

088 691 Pg 797



THE MAR-A-LAGO CLUB
PALM BEACH

EXHIBIT B

MUTUAL RELEASE

This Mutual Release is entered into this ___ day of May, 2007 by and between Mar-A-Lago, L.L.C.,L.C.("the Club")on the one hand and the Town of Palm Beach on the other hand ("the Town"). In consideration of the mutual releases given herein, the Club and the Town completely and totally release, acquit, relinquish, and forever discharge each other, including their officers, directors, employees, partners, owners, successors and assigns, from any and all claims, demands, damages, causes of action, and suits of any kind or nature whatsoever arising from the facts alleged in the lawsuit styled: Mar-A-Lago, L.L.C., L.C. v. Town of Palm Beach, bearing Case No.: 07-80050-Civ-DTKH/JMH, and pending before the United States District Court for the Southern District of Florida (which was removed from the Circuit Court, Fifteenth Judicial Circuit, in and for Palm Beach County, Florida Case No.: 50-2006-CA-14069). Additionally, Plaintiff agrees not to initiate or cause to be initiated any claim which could have been raised against the Town prior to the filing of this lawsuit, but shall not be precluded from benefitting from any relief or monetary award which may result from any claim or cause of action initiated by a third party.

MAR-A-LAGO, L.L.C., L.C.

_____ _____
Date

By:_____ (name)
Its:_____ (title)

SWORN TO (OR AFFIRMED) AND SUBSCRIBED before me this _____ day of April, 2007 by _____ as _____ of Mar-A-Lago, L.L.C., L.C., who is personally known to me and who took an oath administered by me.

_____ _____
(Signature of Notary) (Typed/Printed Name of Notary)

TOWN OF PALM BEACH

_____ _____
Date

By:_____ (name)
Its:_____ (title)

SWORN TO (OR AFFIRMED) AND SUBSCRIBED before me this _____ day of April, 2007 by _____ as _____ of Town of Palm Beach, who is personally known to me and who took an oath administered by me.

_____ _____
(Signature of Notary) (Typed/Printed Name of Notary)

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

CASE NO. 07-80050-CIV-DTKH/JMH

MAR-A-LAGO CLUB, L.L.C., L.C.,

Plaintiff,

vs.

TOWN OF PALM BEACH,

Defendant.
_____/

DECLARATION OF PETER B. ELWELL
IN SUPPORT OF JOINT MOTION

1. I am a resident of Palm Beach County, Florida and am over twenty-one (21) years of age. I am employed as and am the duly qualified and acting Town Manager of the Town of Palm Beach and as such am authorized to make the statements contained herein.

2. All of the statements contained herein are based upon my personal knowledge.

3. This declaration is submitted in support of the Joint Motion to Approve Settlement and to Abate and Continue the matter to allow the completion of the terms of the parties mediated settlement.

4. On April 17, 2007, Richard Kleid, on behalf of the Town, and Donald Trump, on behalf of Mar-A-Lago, entered into a Memorandum of Understanding resolving this matter, subject to approval by the Palm Beach Town Council.

5. On Saturday April 21, 2007, the Palm Beach Town Council held a closed door session to discuss the Memorandum of Understanding and thereafter held a public meeting at which the Council voted 5-0 to approve the settlement terms reached through mediation.

6. Mar-A-Lago will apply for a variance and a building permit for its flag and flag pole consistent with the terms of the agreement.

7. The process for approval of a submission of a variance request and building permit application may take between 3 and 4 months. Accordingly, I anticipate the process being completed by September 2007, at which time the parties will dismiss the matter in accordance with the settlement terms.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 27th day of April, 2007.

Peter B. Elwell

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

CASE NO. 07-80050-CIV-DTKH/JMH

MAR-A-LAGO CLUB, L.L.C., L.C.,

Plaintiff,

vs.

TOWN OF PALM BEACH,

Defendant.
_____/

ORDER ON JOINT MOTION TO APPROVE SETTLEMENT AGREEMENT, CONTINUE AND ABATE MATTER WHILE SETTLEMENT TERMS ARE COMPLETED

This cause came on to be heard on the Parties Joint Motion to Approve Settlement Agreement, Continue and Abate Matter While Settlement Terms are Completed as a result of the mediated settlement reached between the Parties. The Court, having considered same and finding that it is in the best interests of the Parties and the court to approve the settlement and abate the matter while the settlement is consummated, it is hereby

ORDERED and ADJUDGED that the Joint Motion is GRANTED. The Settlement Agreement entered into between the Parties is approved and the Parties are ordered to promptly comply with the terms thereof, including application by Mar-A-Lago for the permit and variance and approval of such applications by the

Town. While the settlement is being consummated, the Phase 1 Trial is removed from the Court's June calendar and the matter is abated until further order of the Court.

Further, the Court retains jurisdiction to enforce the terms of the settlement.

DONE AND SIGNED in Chambers at West Palm Beach, Florida this ___ day of _____, 2007.

_____
Daniel T.K. Hurley
United States District Judge

cc.

John A. DeVault, III
Courtney K. Grimm
BEDELL, DITTMAR, DeVAULT, PILLANS & COXE
Professional Association
The Bedell Building
101 East Adams Street
Jacksonville, Florida 32202
jad@bedellfirm.com
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James K. Green
jameskgreen@bellsouth.net

Bruce S. Rogow
Cynthia E. Gunther
guntherc@rogowlaw.com

EXHIBIT 33

DONALD J. TRUMP

Allen W

DJT Foundation

$100,000 to Fisher House

(Settlement of Flag Issue in Palm Beach)

Ok

ACCOUNTS PAYABLE
VOUCHER 0401193
AMT PAID $ 100000.00
BY DJTFDN 60018
DATE MAILED

EXHIBIT
JM13
8-10-18A
PENGAD 800-631-6989

DJTF-FH173

EXHIBIT 34

EXECUTION COPY

SETTLEMENT AGREEMENT AND GENERAL RELEASE OF CLAIMS

This Settlement Agreement and General Release of Claims ("Agreement") dated as of February 13, 2012, (the "Effective Date") is entered into by and between Martin Greenberg ("Greenberg"), on the one hand, and Alonzo Mourning Charities, Inc. and its present, former or future agents, representatives, employees, directors, members, managers, officers, attorneys, accountants, subsidiaries, divisions, parents, assigns, affiliates, predecessors and successors ("AMC"), FTG/CI Inc. and its present, former or future agents, representatives, employees, directors, members, managers, officers, attorneys, accountants, subsidiaries, divisions, parents, assigns, affiliates, predecessors and successors ("FTG"), and Trump National Golf Club and its present, former or future agents, representatives, employees, directors, members, managers, officers, attorneys, accountants, subsidiaries, divisions, parents, assigns, affiliates, predecessors and successors ("TNGC"), on the other hand, and is intended by the parties hereto to settle fully and finally any and all claims, obligations, disputes and/or differences between them.

RECITALS

WHEREAS, Greenberg, AMC, FTG and TNGC (the "Parties") are parties to a litigation pending in New York State Supreme Court, New York County, captioned *Greenberg v. Alonzo Mourning Charities, Inc., et al.,* Index No. 650361/11 (the "Action"), in which Greenberg has asserted various claims against AMC, FTG and TNGC; and

WHEREAS, AMC, FTG and TNGC each believe they have valid defenses, counterclaims and/or cross-claims in the Action that have or could have been asserted; and

WHEREAS, Greenberg, AMC, FTG and TNGC wish to settle, compromise and forever resolve all disputes between them, and to release each other from any and all claims that were or could have been asserted in the Action, without any admission of liability on the part of any party on the terms and conditions herein.

AGREEMENT

NOW THEREFORE, in consideration of the mutual promises and terms hereinafter set forth, and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, and intending to be legally bound, the parties hereto agree as follows:

1. **Settlement Payments.**

The total settlement shall be for $775,000.00, to be paid as follows:

a. No later than the close of business on February 14, 2012, AMC shall wire and confirm receipt of funds in the amount of $260,000.00 ("AMC Settlement Payment") to the Martin B. Greenberg Charitable Foundation provided that a fully executed copy of this Agreement has been provided to AMC on or before February 14, 2012. If a fully executed copy of this Agreement has not been provided to AMC on or before February 14, 2012, AMC shall be required to wire the AMC Settlement Payment within 48 hours of receipt of a fully executed copy of this Agreement.

b. No later than the close of business on February 14, 2012, AMC shall cause to be wired the amount of $158,000.00 ("Further Settlement Payment") to the Martin B. Greenberg Charitable Foundation provided that a fully executed copy of this Agreement has been provided to AMC on or before February 14, 2012. If a fully executed copy of this Agreement has not been provided to AMC on or before February 14, 2012, AMC shall cause to

be wired to Greenberg the Further Settlement Payment within 48 hours of receipt of a fully executed copy of this Agreement.

c. No later than the close of business on February 14, 2012, FTG shall wire and confirm receipt of funds in the amount of $15,000.00 (the "FTG Settlement Payment") to the Martin B. Greenberg Charitable Foundation provided that a fully executed copy of this Agreement has been provided to FTG. If a fully executed copy of this Agreement has not been provided to FTG on or before February 14, 2012, FTG shall be required to wire the FTG Settlement Payment within 48 hours of receipt of a fully executed copy of this Agreement.

d. Upon receipt by Greenberg of the AMC Settlement Payment, the Further Settlement Payment, and the FTG Settlement Payment, the Parties' counsel shall promptly execute the Stipulation of Discontinuance with prejudice attached hereto as Exhibit A and counsel for Greenberg shall promptly file the fully executed Stipulation of Discontinuance with the Supreme Court of the State of New York, New York County.

e. No later than the close of business on August 10, 2012, AMC shall wire or cause to be wired the amount of $342,000.00 to the Martin B. Greenberg Charitable Foundation (the "Final Payment").

All payments shall be by wire transfer with the following wiring instructions:

Pay: Chase Manhattan Bank NY
ABA# 021000021
Account: Brown Brothers Harriman & Co.
Acct. #[redacted]
For further credit to: The Martin B Greenberg Foundation
Account #[redacted]

2. **Security For Final Payment.** In order to secure the Final Payment, no later than the close of business on February 14, 2012, AMC or its designee shall provide funds (the "Security Funds") in the amount of $342,000.00 (the "Security Funds"), by check or wire, to

Greenberg's attorneys, Herrick, Feinstein LLP ("Herrick") provided that a fully executed copy of this Agreement has been provided to AMC. If a fully executed copy of this Agreement has not been provided to AMC on or before February 14, 2012, AMC shall be required to tender to Herrick the Security Funds within 48 hours of receipt of a fully executed copy of this Agreement. The Security Funds shall be placed in an interest bearing escrow account with Herrick as escrow agent. In the event that the Martin B. Greenberg Charitable Foundation has not received the Final Payment by the close of business on August 13, 2012, Greenberg or his attorneys shall provide written notice to AMC and only those Security Funds necessary to complete the Final Payment shall be wired to the Martin B. Greenberg Charitable Foundation within 48 hours of receipt of the notice. After Greenberg receives the Final Payment, any excess Security Funds remaining with Herrick shall then be returned to AMC or its designee.

3. **Default.** In the event any of the settlement payments set forth above other than the Final Payment are not received by the close of business on February 14, 2012, Greenberg shall have the option to declare this Agreement null and void and of no force and effect. If Greenberg makes such a declaration, any monies that Greenberg has received shall be returned to the Party that transmitted the funds and the depositions of Greenberg, FTG and AMC, scheduled for February 14 and 15, 2012, in Miami, Florida, shall proceed on February 15 and 16, 2012, in Miami Florida or, if Greenberg elects not to proceed with the depositions on those dates, on other mutually agreed dates.

4. **No Disparagement.** The parties hereby agree that they will not make any disparaging statements about the other or the agents, principals, shareholders, employees or members of any other party.

5. **Confidentiality.** The Parties may disclose the fact that they have entered into this Agreement and that the Action has been settled. The terms of this Agreement shall be confidential and private as between the Parties and their counsel except: (a) as expressly required by law; (b) as necessary to enforce the terms of this Settlement Agreement; or (c) as necessary to advise the Parties' respective legal, accounting, or financial advisers.

6. **Mutual General Releases.**

a. Except for the obligations contained herein, Greenberg hereby releases and discharges, for himself, his representatives, successors and assigns AMC, FTG and TNGC, and their representatives, successors, assigns, divisions, affiliates, parents, subsidiaries, officers, directors, shareholders, agents, attorneys and employees, from all actions, causes of action, suits, debts, dues, sums of money, accounts, reckonings, bonds, bills, specialties, covenants, contracts, controversies, agreements, promises, variances, trespasses, damages, judgments, extents, executions, claims, and demands whatsoever, in law, admiralty or equity, which Greenberg ever had, now has or hereafter can, shall or may have against AMC, FTG and TNGC, for, upon, or by reason of any manner, cause or thing whatsoever from the beginning of the world to the date of execution of this Agreement.

b. Except for the obligations contained herein, AMC hereby releases and discharges for itself and its representatives, successors and assigns, divisions, affiliates, parents, subsidiaries, officers, directors, shareholders, agents, attorneys, employees, representatives, successors and assigns, Greenberg, FTG and TNGC, and all of their representatives, successors and assigns, from all actions, causes of action, suits, debts, dues, sums of money, accounts, reckonings, bonds, bills, specialties, covenants, contracts, controversies, agreements, promises, variances, trespasses, damages, judgments, extents, executions, claims, and demands whatsoever,

in law, admiralty or equity, which AMC ever had, now has or hereafter can, shall or may have against Greenberg, FTG and TNGC, for, upon, or by reason of any manner, cause or thing whatsoever from the beginning of the world to the day of the date of the execution of the Agreement.

c. Except for the obligations contained herein, FTG hereby releases and discharges for itself and its representatives, successors and assigns, divisions, affiliates, parents, subsidiaries, officers, directors, shareholders, agents, attorneys, employees, representatives, successors and assigns, Greenberg, AMC and TNGC, and all of their representatives, successors and assigns, from all actions, causes of action, suits, debts, dues, sums of money, accounts, reckonings, bonds, bills, specialties, covenants, contracts, controversies, agreements, promises, variances, trespasses, damages, judgments, extents, executions, claims, and demands whatsoever, in law, admiralty or equity, which FTG ever had, now has or hereafter can, shall or may have against Greenberg, AMC and TNGC, for, upon, or by reason of any manner, cause or thing whatsoever from the beginning of the world to the day of the date of the execution of this Agreement.

d. Except for the obligations contained herein, TNGC hereby releases and discharges for itself and its representatives, successors and assigns, divisions, affiliates, parents, subsidiaries, officers, directors, shareholders, agents, attorneys, employees, representatives, successors and assigns, Greenberg, AMC and FTG, and all of their representatives, successors and assigns, from all actions, causes of action, suits, debts, dues, sums of money, accounts, reckonings, bonds, bills, specialties, covenants, contracts, controversies, agreements, promises, variances, trespasses, damages, judgments, extents, executions, claims, and demands whatsoever, in law, admiralty or equity, which TNGC ever had, now has or hereafter can, shall or may have

against Greenberg, AMC and FTG, for, upon, or by reason of any manner, cause or thing whatsoever from the beginning of the world to the day of the date of the execution of this Agreement.

7. **Tax Advice.** The Parties acknowledge that they understand and agree that: (i) no tax, accounting or legal advice is being provided by any Party to another Party nor are any of the Parties hereto making any representations regarding tax obligations or consequences related to or arising from this Agreement; (ii) they will assume their respective federal, state and/or local tax obligations or consequences as may arise from this Agreement, and they will not seek any indemnification from the Parties hereto in regard thereto except as otherwise provided in this Agreement; (iii) this settlement may result in taxable income to them under applicable federal, state and/or local tax laws; and (iv) they have been advised that the Parties will comply with their obligations to make reports of such taxable income to the appropriate federal, state and/or local taxing authorities consistent with this Agreement.

8. **Entire Agreement.** This Agreement and any documents referred to herein and to be delivered pursuant hereto constitute the entire agreement between the parties pertaining to thc subject matter hereof, and supersede all prior and contemporaneous agreements, understandings, negotiations, and discussions of the parties, whether oral or written, and there are no warranties, representations, or other agreements between the parties or on which any of the parties have relied in connection with the subject matter hereof, except as specifically set forth in this Agreement. No amendment, supplement, modification, waiver, or termination of this Agreement shall be binding unless executed in writing by the party to be bound thereby. No waiver of any of the provisions of this Agreement shall be deemed or shall constitute a waiver of any other

provision of this Agreement, whether or not similar, nor shall such waiver constitute a continuing waiver unless otherwise expressly provided.

All provisions (and all parts of all provisions) of this Agreement shall be resolved, construed and interpreted according to the plain meaning of the provision. No interpretation-against-drafter rule of construction shall apply to this Agreement, the form and content of which have been reviewed and approved by the Parties and their respective counsel.

9. **Execution.** This Agreement may be executed in counterparts. Each counterpart shall be deemed to be an original. All counterparts shall constitute but a single Agreement. Any executed counterpart returned by fax or email shall be deemed an original executed counterpart.

10. **Governing Law.** This Agreement and any amendments thereto shall be governed by and construed in accordance with the substantive laws of the State of New York without giving effect to any choice of law or conflict of law provision, or rule that would cause the application of the laws of any other jurisdiction. The Parties agree that any disputes regarding the meaning of the terms and conditions of this Agreement, the Parties' rights and obligations under this Agreement, and/or as to any disagrcement regarding the manner in which any issue or dispute arising under this Agreement should be resolved, shall be submitted to the Supreme Court for the State of New York, New York County for resolution.

11. **Severability.** In the event that any one or more of the provisions contained in this Agreement shall, for any reason, be declared in a legal forum to be invalid, illegal, ineffective or unenforceable in any respect, such invalidity, illegality, ineffectiveness or unenforceability shall not affect any other provision of this Agreement, which shall otherwise remain in full force and effect and continue to be valid and binding upon the parties. Each of the provisions of this

Agreement shall be enforceable independently of any other provision of this Agreement and independently of any other claim or cause of action.

12. **Binding Effect.** This Agreement shall be binding upon and inure to the benefit of the Parties hereto, and shall also inure to the benefit of the Defendant and its respective officers, directors, parents, subsidiaries, affiliates, successors in interest, and assigns, whether by merger, consolidation or otherwise, as well as their respective present and future affiliated and subsidiary companies and licensees.

13. **Notices.** All communications or notices required or permitted by this Agreement shall be in writing and shall be deemed to have been given at the earlier of the date when actually delivered to an officer of a party or the party or the second business day after having deposited the notice or communication in the United States mail, certified or registered mail, postage prepaid, return receipt requested, or upon delivery by courier, and addressed as follows, unless and until any of such parties notifies the others in accordance with this section of a change of address:

If to Greenberg:

Martin Greenberg
150 Horseshoe Road
Mill Neck, NY 11765-1008

with a copy to:

William R. Fried, Esq.
Herrick, Feinstein LLP
2 Park Avenue
New York, New York 10016

If to AMC:

Alonzo Mourning Charities, Inc.
2901 Florida Avenue, Suite 806
Coconut Grove, Florida 33133

with a copy to:

Andrew B. Kratenstein, Esq.
McDermott Will & Emery
340 Madison Avenue
New York, New York 10173

If to FTG:

Florida Team Golf & Celebrity International
12982 SW 89th Avenue
Miami, Florida 33176

with a copy to:

Charles W. Flynn, Esq.
Stolzenberg, Gelles & Flynn, P.A.
1401 Brickell Avenue, Suite 825
Miami, Florida 33131-3502

If to TNGC:

The Trump Organization
725 Fifth Avenue
New York, New York 10022
Attention Michael Cohen

with a copy to:

Lawrence S. Rosen, Esq.
LaRocca Hornik Rosen Greenberg & Blaha LLP
40 Wall Street, 32nd Floor
New York, New York 10005

14. **Jointly Drafted.** This Settlement Agreement shall be considered as drafted jointly by the Parties, and no ambiguity or uncertainty found in the terms hereof shall be construed for or against any Party based on an attribution of drafting to any Party.

15. **Headings.** The headings of the paragraphs of this Agreement are inserted for convenience only and shall not constitute a part hereof or affect in any way the meaning or interpretation of this Agreement.

16. **No Admission of Wrongdoing.** By entering into this Agreement, Greenberg, AMC, FTG and TNGC do not admit to any wrongdoing. Nothing herein shall be construed as an admission by any party of any liability of any kind with respect thereto.

16. **Sole Consideration.** The Parties understand and agree that the consideration recited in this Agreement is the sole and only consideration for this Agreement.

17. **Representation By Counsel.** The Parties hereto each acknowledge that they have had the opportunity to consult with legal counsel of its choice prior to execution of this Agreement, has in fact done so, and has been specifically advised by counsel of the consequences of this Agreement and its respective rights and obligations hereunder. The Parties further acknowledge that the terms of this Agreement are the result of negotiations between them and that this Agreement shall not be construed in favor of, or against any Party by reason of the extent to which a party or its counsel participating in its drafting or by reason of the extcnt to which this Agreement may be inconsistent with prior drafts thereof.

18. **Attorneys' Fees.** Each party hereto shall bear its own attorneys' fees and costs incurred through the execution of this Agreement.

19. **Facsimile Signatures.** This Agreement may be executed via facsimile and facsimile signatures shall have the same effect as original signatures.

20. **Authority.** Each person executing this Agreement on behalf of a party that is not a natural person represents and warrants that he has the full authority to do so and that the Party on whose behalf he is executing this Agreement has complied with all bylaws, articles of

incorporation, partnership agreements and all other laws or other requirements to bind such Party to this Agreement. Each Party that is a corporation or company, and each person executing this Agreement on behalf of a corporation or company, represents and warrants that (a) such corporation or limited liability company is duly organized, validly authorized and in good standing, and possesses full power and authority to enter into and comply with the terms of this Agreement; (b) the execution and delivery, and compliance with the terms of this Agreement have been duly and validly authorized by all requisite corporate acts and consents and do not contravene the terms of any other obligation to which the corporation or limited liability company is subject; (c) this Agreement, when effective, will constitute a legal, binding and valid obligation of each such entity, enforceable in accordance with its terms; and (d) each party will furnish to the other parties such evidence of compliance with the terms of this Agreement including, without limitation, providing to the other any opinions or other authority relied upon with respect thereto, as any party may reasonably request.

21. **Non-Waiver.** The failure of any Party to insist upon strict adherence to any term of this Agreement on any occasion shall not be considered a waiver thereof or deprive that Party of the right thereafter to insist upon strict adherence to that term or any other term of this Agreement.

Greenberg v. Alonzo Mourning Charities, Inc., et al., Index No. 650361/11
Settlement Agreement and General Release of Claims

IN WITNESS WHEREOF, the Parties have executed this Agreement effective as of the Effective Date.

Martin Greenberg

STATE OF NY)
) ss.
COUNTY OF NY)

On the 13 day of February, 2012, before me, the undersigned a Notary Public in and for said State, personally appeared , personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacity and that by his signature on the instrument, the individual, or the person upon behalf of which the individual acted, executed the instrument.

Notary Public

HOWARD MALZBERG
Notary Public, State of New York
No. 01MA4913510
Qualified in New York County
Commission Expires Nov. 23,2013

ALONZO MOURNING CHARITIES, INC.

By:_____

STATE OF FLORIDA)
) ss.
COUNTY OF MIAMI-DADE)

On the _____ day of February, 2012, before me, the undersigned a Notary Public in and for said State, personally appeared , personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacity and that by his signature on the instrument, the individual, or the person upon behalf of which the individual acted, executed the instrument.

Notary Public

Greenberg v. Alonzo Mourning Charities, Inc., et al., Index No. 650361/11
Settlement Agreement and General Release of Claims

IN WITNESS WHEREOF, the Parties have executed this Agreement effective as of the Effective Date.

_____
Martin Greenberg

STATE OF)
) ss.
COUNTY OF _____)

On the _____ day of February, 2012, before me, the undersigned a Notary Public in and for said State, personally appeared , personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacity and that by his signature on the instrument, the individual, or the person upon behalf of which the individual acted, executed the instrument.

_____
Notary Public

ALONZO MOURNING CHARITIES, INC.

By: _____

STATE OF FLORIDA)
) ss.
COUNTY OF MIAMI-DADE)

On the 13th day of February, 2012, before me, the undersigned a Notary Public in and for said State, personally appeared A. Mourning, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacity and that by his signature on the instrument, the individual, or the person upon behalf of which the individual acted, executed the instrument.

SHARON K. EIDEM
MY COMMISSION EXPIRES
March 23, 2014
#DD 960881
Bonded thru Notary Public Underwriters
NOTARY PUBLIC, STATE OF FLORIDA

_____
Notary Public

Greenberg v. Alonzo Mourning Charities, Inc., et al., Index No. 650361/11
Settlement Agreement and General Release of Claims

FTG CI INC.

By:_____
Tod Roy, President

STATE OF FLORIDA)
) ss.
COUNTY OF MIAMI-DADE)

On the _____ day of February, 2012, before me, the undersigned a Notary Public in and for said State, personally appeared , personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacity and that by his signature on the instrument, the individual, or the person upon behalf of which the individual acted, executed the instrument.

_____
Notary Public

TRUMP NATIONAL GOLF CLUB

By:_____

STATE OF NEW YORK)
) ss.
COUNTY OF NEW YORK)

On the 13TH day of February, 2012, before me, the undersigned a Notary Public in and for said State, personally appeared DONALD TRUMP, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacity and that by his signature on the instrument, the individual, or the person upon behalf of which the individual acted, executed the instrument.

_____
Notary Public

MICHAEL COHEN
Notary Public, State of New York
No. 02CO6137349
Qualified in New York County
Commission Expires November 21, 2013

Greenberg v. Alonzo Mourning Charities, Inc., et al., Index No. 650361/11
Settlement Agreement and General Release of Claims

FTG CI INC.

By:_____
Tod Roy, President

STATE OF FLORIDA)
) ss.
COUNTY OF MIAMI-DADE)

On the 14 day of February, 2012, before me, the undersigned a Notary Public in and for said State, personally appeared Tod Roy, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacity and that by his signature on the instrument, the individual, or the person upon behalf of which the individual acted, executed the instrument.

_____
Notary Public

ODENIA BEASLEY
MY COMMISSION # DD 826843
EXPIRES: September 29, 2012
Bonded Thru Notary Public Underwriters

TRUMP NATIONAL GOLF CLUB

By:_____

STATE OF NEW YORK)
) ss.
COUNTY OF NEW YORK)

On the _____ day of February, 2012, before me, the undersigned a Notary Public in and for said State, personally appeared , personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacity and that by his signature on the instrument, the individual, or the person upon behalf of which the individual acted, executed the instrument.

_____
Notary Public

Greenberg v. Alonzo Mourning Charities, Inc., et al., Index No. 650361/11
Settlement Agreement and General Release of Claims

HERRICK, FEINSTEIN LLP
As Escrow Agent

STATE OF NEW YORK)
) ss.
COUNTY OF NEW YORK)

On the 14th day of February, 2012, before me, the undersigned a Notary Public in and for said State, personally appeared [illegible], personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacity and that by his signature on the instrument, the individual, or the person upon behalf of which the individual acted, executed the instrument.

Notary Public

RICHARD IM
Notary Public, State of New York
No. 02IM5043014
Qualified in Nassau County
Commission Expires June 5 2014

EXHIBIT A

SUPREME COURT OF THE STATE OF NEW YORK
COUNTY OF NEW YORK

MARTIN GREENBERG, Plaintiff, - against - ALONZO MOURNING CHARITIES, INC.; FLORIDA TEAM GOLF & CELEBRITY INTERNATIONAL; HOLE IN ONE INTERNATIONAL; and TRUMP NATIONAL GOLF CLUB, Defendants.	Index No.: 650361/11 **STIPULATION OF DISCONTINUANCE**

IT IS HEREBY STIPULATED AND AGREED, by and between the undersigned attorneys for the parties, whereas no party is an infant, incompetent person for whom a committee has been appointed or conservatee, and no person not a party has an interest in the subject matter of the action, that all claims in the above entitled action are hereby discontinued with prejudice, and without costs to either party as against the other.

IT IS FURTHER STIPULATED AND AGREED, that this stipulation may be filed without further notice with the Clerk of the Court. Facsimile signatures are considered as originals.

Dated: New York, New York
February 14, 2012

HERRICK FEINSTEIN LLP

By:_____
William R. Fried
Attorneys for Plaintiff
2 Park Avenue
New York, NY 10016
(212) 592-1400

MCDERMOTT WILL & EMERY

By:_____
Andrew B. Kratenstein
Attorneys for Defendant Alonzo Mourning Charities, Inc.
340 Madison Avenue
New York, NY 10173
(212) 547-5695

STOLZENBERG, GELLES, & FLYNN LLP

By:_____
Charles Flynn
Attorneys for Defendant Florida Team Golf & Celebrity International
1401 Brickell Ave.
Suite 825
Miami, FL 33131
(305) 961-1450

LAROCCA HORNICK, ROSEN GREENBERG & BLAHA

By:_____
Lawrence Rosen
Attorneys for Trump National Golf Club
40 Wall Street, 32nd Floor
New York, New York 10005
(212) 530-4822

EXHIBIT 35

Greenberg v. Alonzo Mourning Charities, Inc., et al., Index No. 650361/11
TNGC-AMC Agreement

EXECUTION COPY

AGREEMENT BETWEEN ALONZO MOURNING CHARITIES, INC., ALONZO MOURNING, AND TRUMP NATIONAL GOLF CLUB WITH RESPECT TO SETTLEMENT AGREEMENT AND GENERAL RELEASE OF CLAIMS IN *Greenberg v. Alonzo Mourning Charities, Inc., et al.*, Index No. 650361/11

This Agreement Between Alonzo Mourning Charities, Inc., Alonzo Mourning, and Trump National Golf Club With Respect To Settlement Agreement and General Release of Claims in *Greenberg v. Alonzo Mourning Charities, Inc., et al.*, Index No. 650361/11 ("Agreement") dated as of February 13, 2012 (the "Effective Date") is entered into by and between Alonzo Mourning Charities, Inc. and its present, former or future agents, representatives, employees, directors, members, managers, officers, attorneys, accountants, subsidiaries, divisions, parents, assigns, affiliates, predecessors and successors ("AMC"), Alonzo Mourning, individually, and Trump National Golf Club and its present, former or future agents, representatives, employees, directors, members, managers, officers, attorneys, accountants, subsidiaries, divisions, parents, assigns, affiliates, predecessors and successors ("TNGC"), and is intended by the parties hereto (the "Parties") to settle fully and finally any and all claims, obligations, disputes and/or differences between them.

RECITALS

WHEREAS Martin Greenberg ("Greenberg"), FTG/CI Inc. ("FTG"), AMC, and TNGC are parties to a litigation pending in New York State Supreme Court, New York County, captioned *Greenberg v. Alonzo Mourning Charities, Inc., et al.*, Index No. 650361/11 (the "Action"), in which Greenberg has asserted various claims against AMC, FTG and TNGC; and

WHEREAS Greenberg, AMC, FTG and TNGC have concurrently with this Agreement executed a Settlement Agreement and General Release of Claims in connection with the Action (the "Settlement Agreement"); and

WHEREAS the Settlement Agreement requires, among other things, that, (i) no later than the close of business on February 14, 2012, AMC shall wire and confirm receipt of funds in the amount of $260,000.00 ("AMC Settlement Payment") to the Martin B. Greenberg Charitable Foundation, (ii) no later than the close of business on February 14, 2012, AMC shall cause to be wired the amount of $158,000.00 to the Martin Greenberg Charitable Foundation, and (iii) no later than the close of business on August 10, 2012, AMC shall wire or cause to be wired the amount of $342,000.00 to the Martin B. Greenberg Charitable Foundation (the "Final Payment").

AGREEMENT

NOW THEREFORE, in consideration of the mutual promises and terms hereinafter set forth, and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, and intending to be legally bound, the Parties hereto agree as follows:

1. **The Trump Centurion Golf Memberships.** TNGC and AMC agree that each shall use its best efforts to sell not more than two (2) Trump Centurion Golf Memberships prior to the August 10, 2012 Final Payment deadline for the aggregate amount of the Final Payment. The Memberships shall provide the terms, conditions and benefits as described by The Trump Organization ("Trump") in the attached Exhibit "A" (the "Memberships"). In the event one or both Memberships have not been sold on or before May 10, 2012, AMC shall have the option on that date or thereafter to require Trump or its designee to place the Membership(s) up for auction on Charity Buzz for a minimum bid of $50,000.00 with the intention that one or both remaining Membership(s) will be sold in time to fund all or part of the Final Payment. In the event one or both Memberships are not sold by the Final Payment deadline, the remaining Membership(s) shall become the property of AMC or Alonzo Mourning, as designated by AMC at the time, and are freely transferable thereafter. In the event the Memberships are never sold or are sold for a

price that is not sufficient to fully fund the Final Payment, AMC shall remain solely obligated to fund any remaining portion of the Final Payment due under the terms of the Settlement Agreement.

2. **Payment from TNGC or its Designee.** No later than the close of business on February 14, 2012, TNGC or its designee shall wire and confirm receipt of funds in the amount of $158,000.00 to the Martin B. Greenberg Charitable Foundation provided that a fully executed copy of this Agreement and the Settlement Agreement have been provided to TNGC. If a fully executed copy of this Agreement and the Settlement Agreement have not been provided to TNGC on or before February 14, 2012, TNCG shall be required to wire the payment within 48 hours of receipt of a fully executed copy of this Agreement and the Settlement Agreement.

3. **Alonzo Mourning's Charitable Efforts.** Alonzo Mourning shall provide to Trump or its designees the following items for Trump's or its designees' charitable purposes:

(1) A free dinner with Alonzo Mourning at the restaurant Philippe in Miami, Florida.

(2) A round of golf with Alonzo Mourning at a TNCG golf course. The expenses of this event will be covered by Trump or TNCG.

(3) A LeBron James basketball jersey signed by LeBron James.

(4) A Dwayne Wade basketball jersey signed by Dwayne Wade.

(5) A Chris Bosch basketball jersey signed by Chris Bosh.

(6) Two tickets to a Miami Heat home game with an introduction to a Miami Heat player and, if possible, LeBron James, Dwayne Wade or Chris Bosh.

All of the events listed above are subject to Mr. Mourning's schedule. Trump or its designees shall have the right to make further requests of Mr. Mourning to assist Trump or its

designees in other charitable endeavors. Mr. Mourning shall have sole discretion as to whether to accept such requests.

4. **Default.** In the event that the Settlement Agreement is declared null and void by Greenberg pursuant to paragraph 3 of the Settlement Agreement, then this Agreement shall also be null and void.

5. **No Disparagement.** The parties hereby agree that they will not make any disparaging statements about the other or the agents, principals, shareholders, employees or members of any other party.

6. **Confidentiality.** The Parties may disclose the fact that they have entered into this Side Agreement and that the Action has been settled. The terms of this Side Agreement shall be confidential and private as between the Parties and their counsel except: (a) as expressly required by law; (b) as necessary to enforce the terms of this Side Agreement or the Settlement Agreement; or (c) as necessary to advise the Parties' respective legal, accounting, or financial advisers.

7. **General Releases in the Settlement Agreement.** The general releases contained in the Settlement Agreement between AMC and TNGC shall in no way limit, modify, or release the parties from any duties or obligations that AMC or TNGC have under this Agreement.

8. **Tax Advice.** The Parties acknowledge that they understand and agree that: (i) no tax, accounting or legal advice is being provided by any Party to another Party nor are any of the Parties hereto making any representations regarding tax obligations or consequences related to or arising from this Agreement; (ii) they will assume their respective federal, state and/or local tax obligations or consequences as may arise from this Side Agreement, and they will not seek any indemnification from the Parties hereto in regard thereto except as otherwise provided in this

Agreement; (iii) this settlement may result in taxable income to them under applicable federal, state and/or local tax laws; and (iv) they have been advised that the Parties will comply with their obligations to make reports of such taxable income to the appropriate federal, state and/or local taxing authorities consistent with this Agreement.

9. **Entire Agreement.** This Agreement and any documents referred to herein and to be delivered pursuant hereto constitute the entire agreement between the parties pertaining to the subject matter hereof, and supersede all prior and contemporaneous agreements, understandings, negotiations, and discussions of the parties, whether oral or written, and there are no warranties, representations, or other agreements between the parties or on which any of the parties have relied in connection with the subject matter hereof, except as specifically set forth in this Side Agreement. No amendment, supplement, modification, waiver, or termination of this Agreement shall be binding unless executed in writing by the party to be bound thereby. No waiver of any of the provisions of this Agreement shall be deemed or shall constitute a waiver of any other provision of this Side Agreement, whether or not similar, nor shall such waiver constitute a continuing waiver unless otherwise expressly provided.

All provisions (and all parts of all provisions) of this Agreement shall be resolved, construed and interpreted according to the plain meaning of the provision. No interpretation-against-drafter rule of construction shall apply to this Agreement, the form and content of which have been reviewed and approved by the Parties and their respective counsel.

10. **Execution.** This Agreement may be executed in counterparts. Each counterpart shall be deemed to be an original. All counterparts shall constitute but a single Agreement. Any executed counterpart returned by fax or email shall be deemed an original executed counterpart.

11. **Governing Law.** This Agreement and any amendments thereto shall be governed by and construed in accordance with the substantive laws of the State of New York without giving effect to any choice of law or conflict of law provision, or rule that would cause the application of the laws of any other jurisdiction. The Parties agree that any disputes regarding the meaning of the terms and conditions of this Agreement, the Parties' rights and obligations under this Agreement, and/or as to any disagreement regarding the manner in which any issue or dispute arising under this Agreement should be resolved, shall be submitted to the New York State Supreme Court in New York County for resolution.

12. **Severability.** In the event that any one or more of the provisions contained in this Agreement shall, for any reason, be declared in a legal forum to be invalid, illegal, ineffective or unenforceable in any respect, such invalidity, illegality, ineffectiveness or unenforceability shall not affect any other provision of this Agreement, which shall otherwise remain in full force and effect and continue to be valid and binding upon the Parties. Each of the provisions of this Agreement shall be enforceable independently of any other provision of this Agreement and independently of any other claim or cause of action.

13. **Binding Effect.** This Agreement shall be binding upon and inure to the benefit of the Parties hereto, and shall also inure to the benefit of their respective officers, directors, parents, subsidiaries, affiliates, successors in interest, and assigns, whether by merger, consolidation or otherwise, as well as their respective present and future affiliated and subsidiary companies and licensees.

14. **Notices.** All communications or notices required or permitted by this Agreement shall be in writing and shall be deemed to have been given at the earlier of the date when actually delivered to an officer of a party or the party or the second business day after having deposited

the notice or communication in the United States mail, certified or registered mail, postage prepaid, return receipt requested, or upon delivery by courier, and addressed as follows, unless and until any of such parties notifies the others in accordance with this section of a change of address:

If to AMC:

Alonzo Mourning Charities, Inc.
2901 Florida Avenue, Suite 806
Coconut Grove, Florida 33133

with a copy to:

Andrew B. Kratenstein, Esq.
McDermott Will & Emery
340 Madison Avenue
New York, New York 10173

If to TNGC:

The Trump Organization
725 Fifth Avenue
New York, New York 10022
Attention Michael Cohen

with a copy to:

Lawrence S. Rosen, Esq.
LaRocca Hornik Rosen Greenberg & Blaha LLP
40 Wall Street, 32nd Floor
New York, New York 10005

15. **Jointly Drafted.** This Agreement shall be considered as drafted jointly by the Parties, and no ambiguity or uncertainty found in the terms hereof shall be construed for or against either Party based on an attribution of drafting to either Party.

16. **Headings.** The headings of the paragraphs of this Agreement are inserted for convenience only and shall not constitute a part hereof or affect in any way the meaning or interpretation of this Agreement.

17. **No Admission of Wrongdoing.** By entering into this Agreement, AMC and TNGC do not admit to any wrongdoing. Nothing herein shall be construed as an admission by any party of any liability of any kind with respect thereto.

18. **Sole Consideration.** The Parties understand and agree that the consideration recited in this Agreement and in the Settlement Agreement is the sole and only consideration for this Agreement.

19. **Representation By Counsel.** The Parties hereto each acknowledge that they have had the opportunity to consult with legal counsel of its choice prior to execution of this Agreement, has in fact done so, and has been specifically advised by counsel of the consequences of this Agreement and its respective rights and obligations hereunder. The Parties further acknowledge that the terms of this Agreement are the result of negotiations between them and that this Agreement shall not be construed in favor of, or against any Party by reason of the extent to which a party or its counsel participating in its drafting or by reason of the extent to which this Agreement may be inconsistent with prior drafts thereof.

20. **Attorneys' Fees.** Each party hereto shall bear its own attorneys' fees and costs incurred through the execution of this Agreement.

21. **Facsimile Signatures.** This Agreement may be executed via facsimile and facsimile signatures shall have the same effect as original signatures.

22. **Authority.** Each person executing this Agreement on behalf of a party that is not a natural person represents and warrants that he has the full authority to do so and that the Party

on whose behalf he is executing this Agreement has complied with all bylaws, articles of incorporation, partnership agreements and all other laws or other requirements to bind such Party to this Agreement. Each Party that is a corporation or company, and each person executing this Agreement on behalf of a corporation or company, represents and warrants that (a) such corporation or limited liability company is duly organized, validly authorized and in good standing, and possesses full power and authority to enter into and comply with the terms of this Agreement; (b) the execution and delivery, and compliance with the terms of this Agreement have been duly and validly authorized by all requisite corporate acts and consents and do not contravene the terms of any other obligation to which the corporation or limited liability company is subject; (c) this Agreement, when effective, will constitute a legal, binding and valid obligation of each such entity, enforceable in accordance with its terms; and (d) each party will furnish to the other parties such evidence of compliance with the terms of this Agreement including, without limitation, providing to the other any opinions or other authority relied upon with respect thereto, as any party may reasonably request.

23. **Non-Waiver.** The failure of any Party to insist upon strict adherence to any term of this Agreement on any occasion shall not be considered a waiver thereof or deprive that Party of the right thereafter to insist upon strict adherence to that term or any other term of this Agreement.

24. **Exhibits.** This Side Agreement expressly includes as part hereof the attached exhibit(s), which are incorporated in this Agreement by this reference.

IN WITNESS WHEREOF, the Parties have executed this Agreement effective as of the Effective Date.

ALONZO MOURNING CHARITIES, INC.

By: _____

SHARON K. EIDEM MY COMMISSION EXPIRES March 23, 2014 #DD 960881 Bonded thru Notary Public Underwriters NOTARY PUBLIC, STATE OF FLORIDA

STATE OF FLORIDA)
) ss.
COUNTY OF MIAMI-DADE)

On the 13th day of February, 2012, before me, the undersigned a Notary Public in and for said State, personally appeared A. Mourning, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacity and that by his signature on the instrument, the individual, or the person upon behalf of which the individual acted, executed the instrument.

_____
Notary Public

ALONZO MOURNING

_____

STATE OF FLORIDA)
) ss.
COUNTY OF MIAMI-DADE)

On the 13th day of February, 2012, before me, the undersigned a Notary Public in and for said State, personally appeared A. Mourning, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacity and that by his signature on the instrument, the individual, or the person upon behalf of which the individual acted, executed the instrument.

SHARON K. EIDEM MY COMMISSION EXPIRES March 23, 2014 #DD 960881 Bonded thru Notary Public Underwriters NOTARY PUBLIC, STATE OF FLORIDA

_____
Notary Public

Greenberg v. Alonzo Mourning Charities, Inc., et al., Index No. 650361/11
TNGC-AMC Agreement

TRUMP NATIONAL GOLF CLUB

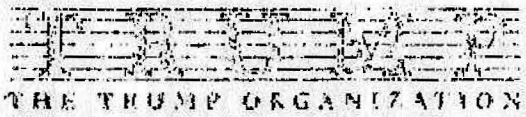
By:_____

STATE OF NEW YORK)
) ss.
COUNTY OF NEW YORK)

On the _____ day of February, 2012, before me, the undersigned a Notary Public in and for said State, personally appeared , personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacity and that by his signature on the instrument, the individual, or the person upon behalf of which the individual acted, executed the instrument.

_____
Notary Public

EXHIBIT A



Michael D. Cohen
Executive Vice President and
Special Counsel to
Donald J. Trump
Direct Dial (212) 836-3212
Fax (212) 980-3821
Cellular (646) 853-0114
mcohen@trumporg.com

October 28, 2011

Re: Trump "Centurion" Golf Membership Card

Dear Alonzo Mourning Charities:

The recipient of this Premiere "Centurion" Trump Golf Card will enjoy an elite experience, with rights to ***every golf*** course currently owned by Donald J. Trump, and all future golf course developments. The ***only one of its kind***, the Centurion Card will confer a level of service and privileges extended only to selected individuals. As the foremost golf course developer in the world, Donald J. Trump is committed to creating the finest portfolio of award-winning courses. With 10 courses* currently in the portfolio throughout North America and Europe, and one in development in Scotland, Trump golf properties offer a new level of challenge, luxury, service and performance that have become synonymous with the Trump Golf experience.

Centurion Card Membership

The holder of this card will get one-of-a-kind access to all Trump National and International Golf Clubs in perpetuity. Trump courses are considered to have the highest standards in golf course design, maintenance, and management. Trump courses combine the most spectacular landscapes with the talents of the world's best golf course architects such as Tom Fazio, Pete Dye, Martin Hawtree, Arthur Hills and Tom Kite, creating a timeless blend of beauty and challenge on every hole.

The holder of this card will join an unrivaled niche in the golf marketplace, and have an unparalleled five star experience and access to ***each*** Trump course, which will include access to Mar-a-Lago Club, one of the most highly regarded private clubs in the world, with the initiation fee capping at $350,000. Trump private clubs offer a lifestyle of uncompromising personal service; luxury amenities and attention to detail that create a lifetime of priceless memories.

Centurion Membership Privileges include:

- Universal all-access lifetime memberships to all Trump golf properties, including properties developed in the future;
- Membership is irrevocable;
- Membership fees capped at $1,500.00 per month in perpetuity, which membership fees will cover all golf clubs/courses and no additional fees will be charged including greens or caddy fees related to the Member*;
- Right of survivorship to the spouse of the holder (i.e. membership is transferable on the same terms to the spouse upon the death of the holder**);
- Membership is extended to immediate family of the holder;
- Membership permits the bringing of guests, however, such guests will be subject to the ordinary charges, if any, charged to guests for play at the particular course; and
- Membership will allow the Member to use all of the other features and amenities at each of the golf courses at no additional charge or expense.
- Member must abide by all club rules and regulations.

*The holder will be obligated to pay the monthly membership fees of $1,500.00; no other fees are associated with the membership.
**Membership is otherwise non-transferable.

Trump Golf Courses

- Trump International Golf Club, West Palm Beach – (regular membership initiation fee $350,000.00)
- Trump National Golf Club, Bedminster – (regular membership initiation fee $150,000.00)
- Trump National Golf Club, Westchester – (regular membership initiation fee $150,000.00)
- Trump National Golf Club, Washington D.C. – (regular membership initiation fee $75,000.00)
- Trump National Golf Club, Colts Neck – (regular membership initiation fee $50,000.00)
- Trump National Golf Club, Hudson Valley – (regular membership initiation fee $50,000.00)
- Trump National Golf Club, Philadelphia – (regular membership initiation fee $25,000.00)
- Trump International Golf Club, Puerto Rico – (regular membership initiation fee $25,000.00)
- Trump National Golf Club, Los Angeles
- Trump International Golf Links, Scotland (in development)

The holder will also have access to any future golf courses developed by Trump.

Sincerely,

Michael D. Cohen

EXHIBIT 36

charitybuzz

Auction Service Agreement

The purpose of this Auction Service Agreement ("Agreement"), dated as of December 1, 2011, is to specify the agreement for the services ("Services") being performed by Charity Buzz, Inc., a Delaware corporation, ("charitybuzz" or "Operator"), located at 437 5th Avenue, New York, New York 10016, on behalf of Donald J. Trump Foundation, a non-profit corporation ("Donald J. Trump Foundation" or the "Company"), located at 725 Fifth Ave., 25th Floor, New York, NY 10022, in connection with its online auctions to be held through December 1, 2012 (the "Auction"). The Services will consist of all agreed upon deliverables including all features, user functionality and operational tasks surrounding the Auction as further described herein.

I. Services

The Services shall consist of the following activities:

Pre-Auction (from execution of this Agreement to Auction launch)

- charitybuzz will develop the online Auction "shell" for the proprietary Auction platform, ensuring alignment with the look and feel of the Donald J. Trump Foundation brand.
- charitybuzz will be responsible for configuring, customizing and testing the shell and its features and functionality. The Auction will be hosted on charitybuzz servers and site with links from the Donald J. Trump Foundation website and other websites as directed by Donald J. Trump Foundation.
- charitybuzz will be responsible for coordinating the efforts of all parties involved in the Auction and verifying that deliverables are created on a timely basis to achieve the on-time launch of the Auction.
- charitybuzz will be responsible for all operational aspects of the lot collection process. charitybuzz will be responsible for working directly with all lot donors, but will not solicit any lots to be auctioned. charitybuzz will also be responsible for maintaining physical possession of the lots, as required.
- charitybuzz will highlight in auction efforts any lots as instructed by DONALD J. TRUMP FOUNDATION. charitybuzz will feature the goals of Donald J. Trump Foundation and/or their hyperlinked URL on charitybuzz.com with the key lots highlighted, as instructed by DONALD J. TRUMP FOUNDATION.
- Upon request by DONALD J. TRUMP FOUNDATION, charitybuzz will distribute online Auction icons for posting on approved Auction websites. The Auction icon will be placed with links to charitybuzz on all appropriate sites that

agree to help build traffic for the event and are approved by Donald J. Trump Foundation.

- charitybuzz will develop online collateral as requested by DONALD J. TRUMP FOUNDATION..

The Auction

charitybuzz will open the Auction for bidding on the agreed upon launch date. On the launch date, the Auction website will contain complete thumbnail and expanded view lot data for all lots.

- charitybuzz will authorize and verify all credit card information for all registered bidders for MasterCard, Visa and American Express.
- charitybuzz will offer 24/7 online support, including site monitoring, mirrored servers for failover and multiple T3 connections.
- DONALD J. TRUMP FOUNDATION may determine to utilize email to help promote the auction and promote traffic to the site. charitybuzz will offer customer support and troubleshooting by phone and email to ensure complete satisfaction for all Auction participants and current and future Donald J. Trump Foundation supporters. The charitybuzz information phone line can be displayed as part of the Auction collateral to ensure that all help requests are answered as quickly as possible during normal business hours (9 am – 5 pm EST).

Post Auction

- charitybuzz will send confirmation e-mails to all online Auction lot winners.
- charitybuzz will process credit card payments, money wires, and checks from winning bidders. The entire payment reconciliation process will be completed and submitted within 5 business days of the close of the Auction.
- charitybuzz will fulfill all applicable winning lots with merchandise and experiences from charitybuzz or Donald J. Trump Foundation, as applicable. charitybuzz will be responsible for all shipping required to fulfill the applicable winning lots.
- charitybuzz will transfer funds to Donald J. Trump Foundation as specified herein.
- charitybuzz will distribute purchase receipts to winning bidders as requested.
- charitybuzz will provide Donald J. Trump Foundation with all winning bidders' registration information, in accordance with this Agreement.

charitybuzz will handle all post-auction issues and inquiries from bidders.

Unless told otherwise, charitybuzz will proceed with the following assumptions:

- Donald J. Trump Foundation is responsible for the accuracy, availability, and quality of all data it provides to charitybuzz under this Agreement, which may include lot information, disclaimers, terms and conditions and any other information provided by Donald J. Trump Foundation to charitybuzz. Donald J. Trump Foundation will be responsible for reviewing, critiquing and approving project deliverables in a timely manner.

II. Terms and Conditions

The following standard terms and conditions apply to this Agreement:

1. **Description of Services.** Company engages Operator to provide Services to Company as described herein in accordance with the terms and conditions of this Agreement.

2. **Term.** The term of the Agreement shall begin on the date first written above and shall ~~continue for one calendar year~~ TERMINATE ON DECEMBER 31, 2017, unless terminated earlier pursuant to Section 9 of this Article II. ~~After the initial one year period, this agreement will automatically renew for additional one (1) year periods unless either party gives notice on or before thirty (30) days prior to the end of any one year period that the party wishes to allow the agreement to terminate.~~ MC

3. **Compensation.**

a. As compensation for its activities hereunder, the Operator shall receive from Company a rate of ~~twenty~~ FIFTEEN percent (15%) of the aggregate sales price of all lots. All applicable shipping and insurance charges for all lots will be charged by the Operator to the winning bidder and deducted prior to remittance to The Company. Consignment goods included in this agreement will be reviewed in advance and approved in advance. There will be no fee paid on the amount due for the consignment and the fee will only be on the amount raised in excess of the consignment cost.

b. Operator will collect the sales price of all lots directly from the winning bidders either through check, money wire or credit card. The Operator will remit 80% net of the collected funds within thirty (30) days of collecting all of the funds and the attached payment form. Operator will also provide detail regarding the reconciliation of the amounts collected, and the calculation used to determine Company's payment amount. charitybuzz reserves the right to keep winning bid/funds in escrow balance for lots which sell for more than $50,000 until they are redeemed by the winning bidder, or in accordance with applicable state law.

4. **Refunds.** If a winning bidder determines that he/she wants a refund for the lot, charitybuzz reserves the exclusive right to grant the refund. If charitybuzz

determines to make a refund to any winning bidder, charitybuzz shall be compensated pursuant to section 3 for its services in all cases where a refund is made. The parties may determine to offer the item again for auction.

5. **Unrelated Expenses.** Operator may perform some services for Company that are not the subject of this Agreement. Company shall be responsible for any expenses incurred by Operator not related to the services described herein. The Company must explicitly approve any and all expenses for other services before they are incurred.

6. **Solicitation of Contributions**. charitybuzz does not solicit contributions on behalf of charitable organizations. charitybuzz provides a technology whereby charitable organizations and others may use the charitybuzz auction platform to sell lots to the general public. The lots have either been donated to the charitable organization or purchased by the charitable organization for auction, but have not been solicited by charitybuzz. charitybuzz simply provides a website technology whereby charitable organizations may engage in and conduct an online auction.

6. **Intellectual Property**.

a. Company represents and warrants that it holds a valid license to use or is the owner of the URLs, logos, trademarks, service marks, and trade names that Company directs Operator to use in connection with the Auction (not including item descriptions) (collectively, the "Company Marks").

b. Company hereby grants Operator a non-exclusive, revocable, non-transferable, royalty free right to use the Company Marks during the Term and solely in connection with the promotion and conduct of the Auction. It is agreed and understood that no right, title or interest in the use of any Company Marks is granted to Operator under this Agreement. All such right, title and interest in the use of the Marks shall remain the exclusive property of Company or the Company Marks' owner (the "Owner"). Operator acknowledges that any use of the Company Marks shall inure to the benefit of the Owner. Operator shall not do anything or fail to do something that will affect the validity of the Company Marks.

c. Operator represents and warrants that it holds a valid license to use or is the owner of the URLs, logos, trademarks, service marks, and trade names that Operator permits Company to use in connection with the Auction (collectively, the "Operator Marks" and together with the Company Marks, the "Marks").

d. Irrespective of any termination of this Agreement howsoever caused, each party is and shall remain the exclusive owner of and shall retain all right, title and interest in and to their respective Marks.

e. Company shall have the right to use Operator Marks during the Term solely in connection with the Auction and in advertising and promotional material related to the Auction, and for no other purpose.

f. Quality Control.

i. Each party acknowledges and is familiar with the standards, quality and style of the Marks and agrees to, at all times, use the Marks in a manner which meets or exceeds such standards.

ii. Each party shall use the other party's Marks only in such forms as may be approved, in writing, in advance by the owner of the Mark.

iii. No party shall use the Marks in conjunction or association with the names or marks of any other third party without prior written consent from the Mark's respective owner.

iv. No party shall use a Mark in any way which causes, or is foreseeably likely to cause, damage to the reputation, business or goodwill of the other party.

v. charitybuzz recognizes that the marketing, Auction composition and entire campaign for Donald J. Trump Foundation should reflect the upscale attributes of the organization, as articulated in the mission statement, and no collateral will be presented or published (either virtually or in print) that veers from this positive image. To this end, Donald J. Trump Foundation will be shown all content prior to publishing for approval unless agreed to otherwise as the relationship develops.

7. **Independent Contractor.** The parties acknowledge and agree that Operator is an independent contractor of the Company. This Agreement shall not create the relationship of employer and employee, a partnership, or a joint venture between Company and Operator. Operator shall be solely liable for the wages, benefits and work schedules of its partners, independent contractors and employees.

8. **Taxes.** Operator shall be responsible for and pay all costs of conducting its business, including but not limited to, the expense and responsibility for any applicable insurance or city, country, state or federal licenses, permits, taxes or assessments of any kind.

9. **Information.** Company represents and warrants that all information relating to the lots they provide Operator including names, descriptions, estimates, reserves and prices shall be accurate to the best of its knowledge in all material respects.

10. **Privacy and Security**. charitybuzz is committed to privacy and the protection of personal information. The TRUSTe seal on the charitybuzz Web site demonstrates that the company complies with the highest standards for protecting personal information. charitybuzz abides by the international credit card merchant laws and complies with the U.S. – E.U. Safe Harbor framework and the U.S. - Swiss Safe Harbor framework as set forth by the U.S. Department of Commerce regarding the collection, use, and retention of data from the European Union and Switzerland respectively. charitybuzz agrees at all times in processing transactions contemplated under this agreement to comply with the Payment Card Industry Data Security Standards (PCI-DSS) and the Payment Application Data Security Standards (PA-DSS), as applicable.

11. **Termination of Agreement.** Either party may terminate this Agreement with prior notice to the other if any material representation, warranty, agreement, or obligation contained or referred to in the Agreement has been breached, provided the injured party has given the other party written notice of such material breach and there has been a failure to cure such material breach within fifteen (15) days after receipt of such notice.

12. **Force Majeure.** Notwithstanding any other provision of this Agreement, no party to the Agreement shall be deemed in default or breach of this Agreement or liable for any loss or damages or for any delay or failure in performance due to any cause beyond its reasonable control, provided that the affected party takes reasonable means to expeditiously remedy the problem causing such nonperformance.

13. **Marketing and Public Relations.** charitybuzz will share marketing and public relations best practices with DONALD J. TRUMP FOUNDATION prior to auction launch. charitybuzz will provide other marketing and/or public relations support at its discretion, taking into account specific auction packages, newsworthiness and availability of high-profile participants for media opportunities. DONALD J. TRUMP FOUNDATION agrees to send all press releases, media alerts and marketing materials regarding the auction to charitybuzz for review prior to sending them to the media. DONALD J. TRUMP FOUNDATION agrees to utilize its personal marketing channels to the fullest to promote the auction, including but not limited to email blasts, social media, web site presence, and media outreach.

14. **Indemnification**. Operator shall indemnify, defend and hold Company harmless from any and all claims, losses and/or damages, of whatever kind and nature, arising from, out of or in connection with (i) any breach by Operator of the terms of this Agreement or any negligent act or omission of Operator in connection with the Services rendered hereunder or (ii) the infringement or claim of infringement, of any copyright, patent, trade mark, trade secret or other intellectual property right based on Operator's performance of Services hereunder. In addition, should any state or federal agency bring any enforcement action whatsoever, including, but not limited to civil penalties, against Company based on Operator's failure to comply with any applicable state and/or federal laws regulating charitable appeals, Operator agrees to indemnify Company for any and all costs associated with defending any such claim, including, but not limited to attorney's fees, and for any resulting penalty and for any amount agreed upon between Company and the regulatory agency in resolution of the matter. Conversely, should any state or federal agency bring any enforcement action whatsoever, including, but not limited to civil penalties, against Operator based on Company's failure to comply with any applicable state and/or federal laws regulating charitable appeals, Company agrees to indemnify Operator for any and all costs associated with defending any such claim, including, but not limited to attorney's fees, and for any resulting penalty and for any amount agreed upon between Operator and the regulatory agency in resolution of the matter.

15. **Public Announcements**. Operator shall not issue any press release or public announcements disclosing the existence or terms of this Agreement or relating to the relationship between the parties without prior written consent of Company.

16. **Applicable Law.** This Agreement shall be governed and construed in accordance with the laws of the state of New York. In the event any dispute or claim arises out this Agreement, which cannot be settled by the parties, such disputes or claims shall be resolved by any federal or state court in New York having jurisdiction thereof.

17. **Compliance with Laws.** Operator represents and warrants that the Services provided hereunder will comply with all federal, state and local laws applicable to such services.

18. **Entire Agreement.** Except as specifically provided herein, this document contains the entire agreement of the parties regarding the subject matter described herein, and all other promises, representations, understandings, arrangements and prior agreements related thereto are merged herein and superseded hereby. The provisions of this Agreement may not be amended, except by an agreement in writing signed by both parties.

19. **Technical Training**. No formalized training of Company employees is included in this project nor is it expected that any technical training will be required.

20. **Press Releases and Interview Availability**. All PR requirements will be coordinated with Donald J. Trump Foundation and submitted in advance for approval.

21. **Confidentiality.** charitybuzz will use its best efforts to keep all information and transactions related to the services provided under this agreement secure and confidential. To this end, charitybuzz agrees to employ industry-standard security protocols, especially with respect to credit card transactions or the collection of other personal information form bidders or auction participants. charitybuzz agrees to notify Donald J. Trump Foundation immediately of any breach of security or confidentiality with respect to any information or transactions relating to Donald J. Trump Foundation's auction.

IN WITNESS WHEREOF, this Agreement is executed as of the first date written above.

Donald J. Trump Foundation

By: _____
Michael Cohen, Esq.
EVP & Special Counsel

Name:
Title:

By: _____

Name:
Title:

CHARITYBUZZ, INC.

By:_____
Name:
Title:

Form **W-9**
(Rev. January 2003)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Give form to the requester. Do not send to the IRS.

Print or type See **Specific Instructions** on page 2.

Name
The Donald J Trump Foundation

Business name, if different from above

Check appropriate box: ☐ Individual/ Sole proprietor ☐ Corporation ☐ Partnership ☑ Other ► **Not for profit** ☐ Exempt from backup withholding

Address (number, street, and apt. or suite no.)
725 Fifth Avenue

Requester's name and address (optional)

City, state, and ZIP code
New York, NY 10022

List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. For individuals, this is your social security number (SSN). **However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3.** For other entities, it is your employer identification number (EIN). If you do not have a number, see **How to get a TIN** on page 3.

Note: *If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.*

Social security number
___ __ ____

or

Employer identification number
13 3404773

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), **and**
2. I am not subject to backup withholding because: **(a)** I am exempt from backup withholding, or **(b)** I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or **(c)** the IRS has notified me that I am no longer subject to backup withholding, **and**
3. I am a U.S. person (including a U.S. resident alien).

Certification instructions. You must cross out item **2** above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item **2** does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. (See the instructions on page 4.)

Sign Here Signature of U.S. person ► [signature] Date ► 1/2/2012

Purpose of Form

A person who is required to file an information return with the IRS, must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

U.S. person. Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),

2. Certify that you are not subject to backup withholding, or

3. Claim exemption from backup withholding if you are a U.S. exempt payee.

Note: *If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.*

Foreign person. If you are a foreign person, use the appropriate Form W-8 (see **Pub. 515,** Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the recipient has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.

2. The treaty article addressing the income.

3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.

4. The type and amount of income that qualifies for the exemption from tax.

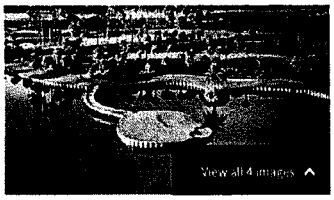
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

EXHIBIT 37

CHARITYBUZZ

LOGIN / REGISTER

HOME CHARITIES ABOUT US CONTACT



Lifetime Membership to All Current AND Future Trump National Golf Courses

YOUR BIDS SUPPORTED

Attention golfers around the country: This is the truly one of a kind opportunity to have a LIFETIME membership to all current AND future Trump National Golf Properties! That's right, the winner of this package has lifetime access to Trump National Courses including:

- The Mar a Lago Club, Palm Beach
- Bedminster, NJ
- Colts Neck, NJ
- Washington, DC

- Hudson Valley, NY
- Philadelphia, PA
- Los Angeles, CA
- Puerto Rico
- Links Scotland
- Westchester, NY

The membership fee to join The Mar a Lago Club ALONE is over $250,000 Being a member at all current AND future Trump courses? Absolutely priceless. Pay now and play a lifetime of golf at the greatest golf courses in this country and abroad. Bid now to give the gift that truly keeps on giving this holiday season.

For more information on Trump Golf properties, **please visit their website here.**

Proceeds from this item benefit the Donald J. Trump Foundation

Donated by: The Donald J. Trump Foundation

Additional Lot Details

Package does NOT include $1,500 monthly membership dues. HOWEVER, these dues will cover membership at ALL Trump courses and therefore will be your total monthly fees. For more details on the package, or any questions, please contact David Lee directly at 646 998-6175.

Lot #2751199

Shipping details ^

EXHIBIT 38

Form **CHAR500**	**Annual Filing for Charitable Organizations** New York State Department of Law (Office of the Attorney General) Charities Bureau - Registration Section 120 Broadway New York, NY 10271 http://www.charitiesnys.com	**2012**
This form used for Article 7-A, EPTL and dual filers (replaces forms CHAR 497, CHAR 010 and CHAR 006)		**Open to Public Inspection**

1. General Information

a. For the fiscal year beginning (mm/dd/yyyy) 01/01/2012 and ending (mm/dd/yyyy) 12/31/2012

b. Check if applicable for NYS:
- ☐ Address change
- ☐ Name change
- ☐ Initial filing
- ☐ Final filing
- ☐ Amended filing
- ☐ NY registration pending

c. Name of organization: THE DONALD J. TRUMP FOUNDATION

d. Fed. employer ID no. (EIN): [redacted]

e. NY State registration no.: [redacted]

Number and street (or P.O. box if mail not delivered to street address): C/O WEISERMAZARS LLP 60 CROSSWAY

Room/suite: 301

f. Telephone number: 212 715.7231

City or town, state or country and ZIP + 4: WOODBURY, NY 11797

g. Email

2. Certification - Two Signatures Required

We certify under penalties of perjury that we reviewed this report, including all attachments, and to the best of our knowledge and belief, they are true, correct and complete in accordance with the laws of the State of New York applicable to this report.

	Signature	Printed Name	Title	Date
a. President or Authorized Officer	X [signature]	DONALD J. TRUMP	PRESIDENT	11/13/2013
b. Chief Financial Officer or Treas.	[signature]	ALLEN WEISSELBERG	TREASURER	11/13/2013

3. Annual Report Exemption Information

a. **Article 7-A** annual report exemption (Article 7-A registrants and dual registrants)

Check ➡ ☐ if total contributions from NY State (including residents, foundations, corporations, government agencies, etc.) did not exceed $25,000 **and** the organization did not engage a professional fund raiser (PFR) or fund raising counsel (FRC) to solicit contributions during this fiscal year.

NOTE: An organization may claim this exemption if no PFR or FRC was used **and** either: 1) it received an allocation from a federated fund, United Way or incorporated community appeal **and** contributions from other sources did not exceed $25,000 **or** 2) it received all or substantially all of its contributions from one government agency to which it submitted an annual report similar to that required by Article 7-A.

b. **EPTL** annual report exemption (EPTL registrants and dual registrants)

Check ➡ ☐ if gross receipts did not exceed $25,000 **and** assets (market value) did not exceed $25,000 at any time during this fiscal year.

For EPTL or Article 7-A registrants claiming the annual report exemption under the one law under which they are registered and for dual registrants claiming the annual report exemptions under both laws, simply complete part 1 (General Information), part 2 (Certification) and part 3 (Annual Report Exemption Information) above.

Do not submit a fee, do not complete the following schedules and do not submit any attachments to this form.

4. Article 7-A Schedules

If you did **not** check the Article 7-A annual report exemption above, complete the following for this fiscal year:

a. Did the organization use a professional fund raiser, fund raising counsel or commercial co-venturer for fund raising activity in NY State? ☐ Yes* ☐ No
*** If "Yes", complete Schedule 4a.**

b. Did the organization receive government contributions (grants)? ☐ Yes* ☐ No
*** If "Yes", complete Schedule 4b.**

5. Fee Submitted: See last page for **summary of fee requirements.**

Indicate the filing fee(s) you are submitting along with this form:

a. Article 7-A filing fee	$	
b. EPTL filing fee	$	250.
c. **Total fee**	$	250.

Submit only one check or money order for the total fee, payable to "NYS Department of Law"

6. Attachments - For organizations that are not claiming annual report exemptions under both laws, see last page for required attachments ➡➡➡

THE DONALD J. TRUMP FOUNDATION

5. Fee Instructions

The filing fee depends on the organization's Registration Type. For details on Registration Type and filing fees, see the Instructions for Form CHAR500.

Organization's Registration Type	Fee Instructions
• **Article 7-A**	Calculate the Article 7-A filing fee using the table in **part a** below. The EPTL filing fee is $0.
• **EPTL**	Calculate the EPTL filing fee using the table in **part b** below. The Article 7-A filing fee is $0.
• **Dual**	Calculate both the Article 7-A and EPTL filing fees using the tables in **parts a and b** below. Add the Article 7-A and EPTL filing fees together to calculate the total fee. Submit a single check or money order for the total fee.

a) Article 7-A filing fee

Total Support & Revenue	Article 7-A Fee
more than $250,000	$25
up to $250,000 *	$10

* *Any organization that contracted with or used the services of a professional fund raiser (PFR) or fund raising counsel (FRC) during the reporting period must pay an Article 7-A filing fee of $25, regardless of total support and revenue.*

b) EPTL filing fee

Net Worth at End of Year	EPTL Fee
Less than $50,000	$25
$50,000 or more, but less than $250,000	$50
$250,000 or more, but less than $1,000,000	$100
$1,000,000 or more, but less than $10,000,000	$250
$10,000,000 or more, but less than $50,000,000	$750
$50,000,000 or more	$1500

6. Attachments - Document Attachment Check-List

Check the boxes for the documents you are attaching.

For All Filers

Filing Fee

[X] Single check or money order payable to "NYS Department of Law"

Copies of Internal Revenue Service Forms

[ ] **IRS Form 990**	[ ] **IRS Form 990-EZ**	[X] **IRS Form 990-PF**
[ ] All required schedules (including Schedule B)	[ ] All required schedules (including Schedule B)	[X] All required schedules (including Schedule B)
[ ] IRS Form 990-T	[ ] IRS Form 990-T	[ ] IRS Form 990-T

Additional Article 7-A Document Attachment Requirement

Independent Accountant's Report

[ ] Audit Report *(total support & revenue more than $250,000)*
[ ] Review Report *(total support & revenue $100,001 to $250,000)*
[ ] No Accountant's Report Required *(total support & revenue not more than $100,000)*

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
2012
Open to public inspection

For calendar year 2012 or tax year beginning , and ending

Name of foundation
THE DONALD J. TRUMP FOUNDATION

A Employer identification number
[redacted]

Number and street (or P.O. box number if mail is not delivered to street address)
C/O WEISERMAZARS LLP 60 CROSSWAYS PK DR

Room/suite
301

B Telephone number
212.715.7231

City or town, state, and ZIP code
WOODBURY, NY 11797

C If exemption application is pending, check here ▶ ☐

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

D 1. Foreign organizations, check here ▶ ☐

2. Foreign organizations meeting the 85% test, check here and attach computation ▶ ☐

H Check type of organization: ☒ 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) ▶$ 1,718,511.

J Accounting method: ☐ Cash ☒ 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).)

		(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	1,249,746.		N/A	
	2 Check ▶ ☐ if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments	10,105.	10,105.		STATEMENT 1
	4 Dividends and interest from securities				
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10				
	b Gross sales price for all assets on line 6a				
	7 Capital gain net income (from Part IV, line 2)		0.		
	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	1,259,851.	10,105.		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc.	0.	0.		0.
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees				
	b Accounting fees STMT 2	5,000.	0.		5,000.
	c Other professional fees STMT 3	55.	0.		55.
	17 Interest				
	18 Taxes				
	19 Depreciation and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses STMT 4	250.	0.		250.
	24 Total operating and administrative expenses. Add lines 13 through 23	5,305.	0.		5,305.
	25 Contributions, gifts, grants paid	1,712,089.			1,712,089.
	26 Total expenses and disbursements. Add lines 24 and 25	1,717,394.	0.		1,717,394.
	27 Subtract line 26 from line 12:				
	a Excess of revenue over expenses and disbursements	-457,543.			
	b Net investment income (if negative, enter -0-)		10,105.		
	c Adjusted net income (if negative, enter -0-)			N/A	

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	13,700.	11,302.	11,302.
	2 Savings and temporary cash investments	2,162,104.	1,707,209.	1,707,209.
	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			
	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			
	11 Investments - land, buildings, and equipment: basis ▶			
	Less: accumulated depreciation ▶			
	12 Investments - mortgage loans			
	13 Investments - other			
	14 Land, buildings, and equipment: basis ▶			
	Less: accumulated depreciation ▶			
	15 Other assets (describe ▶)			
	16 Total assets (to be completed by all filers)	2,175,804.	1,718,511.	1,718,511.
Liabilities	17 Accounts payable and accrued expenses	250.	500.	
	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)	250.	500.	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ ☐ 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.			
	27 Capital stock, trust principal, or current funds	0.	0.	
	28 Paid-in or capital surplus, or land, bldg., and equipment fund	0.	0.	
	29 Retained earnings, accumulated income, endowment, or other funds	2,175,554.	1,718,011.	
	30 Total net assets or fund balances	2,175,554.	1,718,011.	
	31 Total liabilities and net assets/fund balances	2,175,804.	1,718,511.	

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	2,175,554.
2	Enter amount from Part I, line 27a	2	-457,543.
3	Other increases not included in line 2 (itemize) ▶	3	0.
4	Add lines 1, 2, and 3	4	1,718,011.
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	1,718,011.

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				
b	NONE			
c				
d				
e				

	(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a				
b				
c				
d				
e				

	Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
	(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	
a				
b				
c				
d				
e				

2	Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 / If (loss), enter -0- in Part I, line 7 }	2	
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	

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))
2011	1,011,501.	2,158,302.	.468656
2010	1,042,958.	2,690,508.	.387644
2009	932,000.	3,075,341.	.303056
2008	736,821.	2,954,633.	.249378
2007	899,750.	3,069,576.	.293119

2	Total of line 1, column (d)	2	1.701853
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	.340371
4	Enter the net value of noncharitable-use assets for 2012 from Part X, line 5	4	2,194,017.
5	Multiply line 4 by line 3	5	746,780.
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	101.
7	Add lines 5 and 6	7	746,881.
8	Enter qualifying distributions from Part XII, line 4	8	1,717,394.

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 ▶ [X] and enter 1% of Part I, line 27b	1	101.
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	101.
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	101.
6	Credits/Payments:		
a	2012 estimated tax payments and 2011 overpayment credited to 2012 — 6a: 522.		
b	Exempt foreign organizations - tax withheld at source — 6b:		
c	Tax paid with application for extension of time to file (Form 8868) — 6c:		
d	Backup withholding erroneously withheld — 6d:		
7	Total credits and payments. Add lines 6a through 6d	7	522.
8	Enter any **penalty** for underpayment of estimated tax. Check here ☐ if Form 2220 is attached	8	
9	**Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed** ▶	9	
10	**Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** ▶	10	421.
11	Enter the amount of line 10 to be: **Credited to 2013 estimated tax** ▶ 421. **Refunded** ▶	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?	1a		X
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see instructions for 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.*	1b		X
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) ▶ NY			
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 2012 or the taxable year beginning in 2012 (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 STMT 5	10	X	

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 ▶ WEISERMAZARS LLP Telephone no. ▶ 516-488-1200
Located at ▶ 60 CROSSWAYS PARK DRIVE WEST, WOODBURY, NY ZIP+4 ▶ 11797

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 2012, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country ▶	16		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.

			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? ☐ 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 instructions)? N/A	1b		
	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 2012?	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 2012, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2012? ☐ 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 2012 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 2012.)* 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 2012?	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)?	☐ 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
SEE STATEMENT 6		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

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.

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	0.
b	Average of monthly cash balances	1b	2,227,428.
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	2,227,428.
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	2,227,428.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	33,411.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	2,194,017.
6	Minimum investment return. Enter 5% of line 5	6	109,701.

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	109,701.
2a	Tax on investment income for 2012 from Part VI, line 5	2a	101.		
b	Income tax for 2012. (This does not include the tax from Part VI.)	2b			
c	Add lines 2a and 2b			2c	101.
3	Distributable amount before adjustments. Subtract line 2c from line 1			3	109,600.
4	Recoveries of amounts treated as qualifying distributions			4	0.
5	Add lines 3 and 4			5	109,600.
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	109,600.

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	1,717,394.
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	1,717,394.
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	101.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	1,717,293.

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 2011	(c) 2011	(d) 2012
1 Distributable amount for 2012 from Part XI, line 7				109,600.
2 Undistributed income, if any, as of the end of 2012:				
a Enter amount for 2011 only			0.	
b Total for prior years: _____, _____, _____		0.		
3 Excess distributions carryover, if any, to 2012:				
a From 2007 747,024.				
b From 2008 590,003.				
c From 2009 778,714.				
d From 2010 909,000.				
e From 2011 903,906.				
f Total of lines 3a through e	3,928,647.			
4 Qualifying distributions for 2012 from Part XII, line 4: ▶$ 1,717,394.				
a Applied to 2011, 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 2012 distributable amount				109,600.
e Remaining amount distributed out of corpus	1,607,794.			
5 Excess distributions carryover applied to 2012 (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	5,536,441.			
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 2011. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2012. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2013				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 2007 not applied on line 5 or line 7	747,024.			
9 Excess distributions carryover to 2013. Subtract lines 7 and 8 from line 6a	4,789,417.			
10 Analysis of line 9:				
a Excess from 2008 590,003.				
b Excess from 2009 778,714.				
c Excess from 2010 909,000.				
d Excess from 2011 903,906.				
e Excess from 2012 1,607,794.				

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 2012, 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	Prior 3 years			
	(a) 2012	(b) 2011	(c) 2010	(d) 2009	(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 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).)

DONALD J. TRUMP

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 ▶ ☐ 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 or e-mail of the person to whom applications should be addressed:

DONALD J. TRUMP, 212.836.3207
C/O THE TRUMP ORGANIZATION 725 5TH AVE, NEW YORK, NY 10022

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

LETTER STATING PURPOSE AND 501(C)(3) STATUS

c Any submission deadlines:

NONE

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

NONE

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*				
ACHILLES INTERNATIONAL INC. 42 WEST 38TH ST., SUITE 400 NEW YORK, NY 10018			GENERAL	4,000.
ALLIANCE FOR LUPUS RESEARCH 28 WEST 44TH STREET, SUITE 501 NEW YORK, NY 10036			GENERAL	5,000.
AMERICAN CANCER SOCIETY 132 WEST 32ND STREET NEW YORK, NY 10001			GENERAL	102,000.
AMERICAN FRIENDS OF THE JAFFA INSTITUTE 171-06 76TH AVE. FLUSHING, NY 11366			GENERAL	18,000.
AMERICAN HEART ASSOCIATION 7272 GREENVILLE AVE. DALLAS, TX 75231			GENERAL	65,000.
Total SEE CONTINUATION SHEET(S)			▶ 3a	1,712,089.
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		Excluded by section 512, 513, or 514		(e)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	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	10,105.	
4 Dividends and interest from securities					
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					
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue:					
a					
b					
c					
d					
e					
12 Subtotal. Add columns (b), (d), and (e)		0.		10,105.	0.
13 Total. Add line 12, columns (b), (d), and (e)					13 10,105.

(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).

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) is based on all information of which preparer has any knowledge.

▶ _____ | _____ ▶ PRESIDENT

Signature of officer or trustee | Date | Title

May the IRS discuss this return with the preparer shown below (see instr.)? ☒ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
DONALD BENDER				[redacted]

Firm's name ▶ WEISERMAZARS LLP | Firm's EIN ▶ 1[redacted]

Firm's address ▶ 60 CROSSWAYS PARK DRIVE WEST WOODBURY, NY 11797 | Phone no. 516.488.1200

THE DONALD J. TRUMP FOUNDATION

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
AMERICAN RED CROSS 520 WEST 49TH STREET NEW YORK, NY 10019			GENERAL	50,000.
ARNOLD PALMER MEDICAL CENTER FOUNDATION 3160 SOUTHGATE COMMERCE BLVD SUITE 50 ORLANDO, FL 32806			GENERAL	10,000.
BETHESDA-BY-THE-SEA EPISCOPAL CHURCH 141 SOUTH COUNTRY ROAD PALM BEACH, FL 33480			GENERAL	5,000.
BILLY GRAHAM EVANGELISTIC ASSOCIATION 1 BILLY GRAHAM PARKWAY CHARLOTTE, NC 28201			GENERAL	100,000.
BOY SCOUTS OF AMERICA 271 MADISON AVE #401 NEW YORK, NY 10016			GENERAL	1,000.
BRONX COUNTY HISTORICAL SOCIETY INC. 3309 BAINBRIDGE AVENUE BRONX, NY 10467			GENERAL	1,000.
CHILD MIND INSTITUTE 445 PARK AVE. FRNT 1 NEW YORK, NY 10022			GENERAL	50,000.
CHILDREN'S HOSPITAL FOUNDATION 801 ROEDER ROAD SILVER SPRING, MD 20910			GENERAL	10,000.
CITIZENS UNITED FOR RESEARCH IN EPILEPSY 430 WEST ERIE STREET SUITE 210 CHICAGO, IL 60654			GENERAL	100,000.
CITY PARKS FOUNDATION 830 FIFTH AVENUE NEW YORK, NY 10065			GENERAL	6,900.
Total from continuation sheets				1,518,089.

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
CITYMEALS-ON WHEELS 355 LEXINGTON AVE NEW YORK, NY 10017			GENERAL	2,000.
COLUMBIA GRAMMAR & PREPARATORY SCHOOL 5 WEST 93RD STREET NEW YORK, NY 10025			GENERAL	50,000.
DANA-FARBER CANCER INSTITUTE INC. 450 BROOKLINE AVE. BOSTON, MA 02215-5450			GENERAL	200,000.
DWYER HIGH SCHOOL BAND 13601 NORTH MILITARY TRAIL PALM BEACH GARDENS, FL 33418			GENERAL	5,000.
FIRST PRESBYTERIAN CHURCH IN JAMAICA 89-60 164TH STREET JAMAICA, NY 11432			GENERAL	10,000.
FLORIDA ASSOCIATION OF ARCHITECTS FOUNDATION INC. 104 E JEFFERSON STREET TALLAHASSEE, FL 32301			GENERAL	10,000.
FRIENDSHIP CIRCLE 6892 WEST MAPLE ROAD WEST BLOOMFIELD, MI 48322			GENERAL	10,000.
GAY MENS HEALTH CRISIS 446 WEST 33RD STREET NEW YORK, NY 10001-2601			GENERAL	10,000.
GIBSON GIRL FOUNDATION 103 GODWIN AVE., SUITE 138 MIDLAND PARK, NJ 07432			GENERAL	1,000.
GLSEN INC. 121 WEST 27TH STREET NEW YORK, NY 10001			GENERAL	20,000.
Total from continuation sheets				

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
GURWIN JEWISH HEALTHCARE FOUNDATION 68 HAUPPAUGE ROAD COMMACK, NY 11725			GENERAL	2,500.
HARRY HURLEY IN THE MORNING GOLF OPEN 216 GUNPWDER RD EGG HABOR TWP, NJ 08234-6952			GENERAL	1,000.
HEROS TO HEROS FOUNDATION 96 LINWOOD PLAZA #305 FORT LEE, NJ 07024			GENERAL	5,000.
HOLY CROSS SCHOOL 332 WEST 43RD STREET NEW YORK, NY 10036			GENERAL	1,000.
JADEN'S LADDER PO BOX 1121 RYE, NH 03870			GENERAL	5,000.
JEWISH COMMUNITY RELATIONS COUNCIL OF NEW YORK 225 WEST 34TH STREET, SUITE 1607 NEW YORK, NY 10122			GENERAL	5,000.
LATINO COMMISSION ON AIDS INC. 24 WEST, 25TH STREET 9TH FLOOR NEW YORK, NY 10010			GENERAL	10,000.
LEUKEMIA AND LYMPHONA SOCIETY 1311 MAMARONECK AVE, SUITE 310 WHITE PLAINS, NY 10605			GENERAL	6,000.
LIFESTEPS 5839 GREEN VALLEY CIRCLE, SUITE 204 CULVER CITY, CA 90230-6963			GENERAL	1,000.
LONG ISLAND SLED HOCKEY INC. 33 HARDING AVE. LYNBROOK, NY 11563			GENERAL	1,000.
Total from continuation sheets				

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
MAGIC JOHNSON FOUNDATION INC. 9100 WILSHIRE BLVD. EAST TOWER SUITE 700 BEVERLY HILLS, CA 90212			GENERAL	10,000.
MARTIN B GREENBERG FOUNDATION 1 N END AVENUE NEW YORK, NY 10282			GENERAL	158,000.
METROPOLITAN GOLF ASSOCIATION 49 KNOLLWOOD ROAD ELMSFORD, NY 10523			GENERAL	2,000.
MICHAEL J FOX FOUNDATION GRAND CENTRAL STATION PO BOX 4777 NEW YORK, NY 10163-4777			GENERAL	10,000.
MONTEFIORE HOSPITAL AND MEDICAL CENTER 111 EAST 210TH STREET BRONX, NY 10467			GENERAL	1,000.
MORSELIFE 4847 FRED GLADSTONE DRIVE WEST PALM BEACH, FL 33417			GENERAL	25,000.
MUSEUM OF JEWISH HERITAGE 36 BATTERY PL. NEW YORK, NY 10280			GENERAL	100,000.
NATIONAL INCLUSION PROJECT INC. 104 T.W. ALEXANDER DR., BUIDING 1 PO BOX 110104 RTP, NC 27709			GENERAL	10,000.
NATIONAL MULTIPLE SCLEROSIS SOCIETY 733 THIRD AVE. 3RD FLOOR NEW YORK, NY 10017			GENERAL	5,000.
NEPHCURE FOUNDATION 15 WATERLOO AVENUE BERWYN, PA 19312			GENERAL	10,000.
Total from continuation sheets				

THE DONALD J. TRUMP FOUNDATION

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
NEW YORK CENTER FOR LIVING 226 EAST 52ND STREET NEW YORK, NY 10022			GENERAL	25,000.
NEW YORK CITY POLICE FOUNDATION 555 FIFTH AVE, 15TH FLOOR NEW YORK, NY 10017			GENERAL	11,000.
NEW YORKERS FOR PARKS 355 LEXINGTON AVE., #1400 NEW YORK, NY 10017			GENERAL	1,000.
OPERATION SMILE 6435 TIDEWATER DRIVE NORFOLK, VA 23509			GENERAL	100,000.
OPPORTUNITY VILLAGE FOUNDATION 6050 S. BUFFALO DR. LAS VEGAS, NV 89113			GENERAL	10,000.
PIN DOWN BLADDER CANCER 410 PARK AVE., SUITE 910 NEW YORK, NY 10022			GENERAL	5,000.
POLICE ATHLETIC LEAGUE 34 1/2 EAST 12TH STREET NEW YORK, NY 10003			GENERAL	52,500.
PORTLEDGE SCHOOL 355 DUCK POND RD. LOCUST VALLEY, NY 11560			GENERAL	1,000.
RIGHT TO PLAY 49 WEST 27TH STREET SUITE 930 NEW YORK, NY 10001			GENERAL	5,000.
RONALD MCDONALD HOUSE OF NEW YORK 405 EAST 73RD STREET NEW YORK, NY 10021			GENERAL	10,000.
Total from continuation sheets				

THE DONALD J. TRUMP FOUNDATION

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
SAMARITAN'S PURSE P.O. BOX 3000 BOONE, NC 28607			GENERAL	25,000.
SCHWAB FUND FOR CHARITABLE GIVING 211 MAIN STREET SAN FRANCISCO, CA 94105			GENERAL	5,000.
ST. DOMINICS HIGH SCHOOL 110 ANSTICE STREET OYSTER BAY, NY 11771-0117			GENERAL	5,000.
STARKEY HEARING FOUNDATION 6700 WASHINGTON AVE SOUTH EDEN PRAIRIE, MN 55344			GENERAL	5,000.
STARLIGHT CHILDREN'S FOUNDATION 2049 CENTURY PARK EAST, SUITE 4320 LOS ANGELES, CA 90067			GENERAL	10,000.
SUSAN G KOMEN BREAST CANCER FOUNDATION INC 5005 LBJ FREEWAY SUITE 250 DALLAS, TX 75244			GENERAL	56,939.
THE DRUMTHWACKET FOUNDATION 354 STOCKTON ST. PRINCETON, NJ 08540			GENERAL	10,000.
THE INSTITUTE OF JEWISH HUMANITIES 1197 E. 17TH STREET BROOKLYN, NY 11230			GENERAL	3,750.
THE NAT MOORE FOUNDATION 16911 NE 6TH AVENUE N MIAMI BEACH, FL 33162			GENERAL	10,000.
THE NEW YORK JETS FOUNDATION ONE JETS DRIVE FLORHAM PARK, NY 10028			GENERAL	10,000.
Total from continuation sheets				

THE DONALD J. TRUMP FOUNDATION

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
THE NICKLAUS CHILDREN'S HEALTH CARE FOUNDATION GOLDEN BEAR PLAZA, EAST TOWER SUITE 303 11770 U.S. HIGHWAY ONE NORTH PALM BEACH, FL 33408			GENERAL	25,000.
THE PALM BEACH POLICE FOUNDATION 139 N. COUNTRY ROAD - SUITE 20C PALM BEACH, FL 33480			GENERAL	50,000.
THE RAMP CHURCH 2220 MEMORIAL AVE LYNCHBURG, VA 24501			GENERAL	1,000.
THE ROSE BRUCIA EDUCATIONAL FOUNDATION 1377 MOTOR PARKWAY, SUITE 212 ISLANDIA, NY 11749			GENERAL	10,000.
THE SKYSCRAPER MUSEUM 39 BATTERY PLACE NEW YORK, NY 10280			GENERAL	1,000.
THE TED HENDRICKS FOUNDATION PO BOX 7470 BUFFALO GROVE, IL 60089			GENERAL	2,500.
THE UCLA FOUNDATION 10920 WILSHIRE BOULEVARD, SUITE 900 LOS ANGELES, CA 90024			GENERAL	5,000.
THROGS NECK COMMUNITY SERVICES INC. 1461 WILLIAM PL. BRONX, NY 10461			GENERAL	2,000.
TIGER WOODS FOUNDATION 121 INNOVATION DRIVE, SUITE 150 IRVINE, CA 92617			GENERAL	10,000.
UJA FEDERATION 130 EAST 59TH STREET NEW YORK, NY 10022			GENERAL	25,000.
Total from continuation sheets				

THE DONALD J. TRUMP FOUNDATION

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
WAYUU TAYA FOUNDATION INC. 225 BROADWAY #1905 NEW YORK, NY 10007			GENERAL	5,000.
Total from continuation sheets				

THE DONALD J. TRUMP FOUNDATION

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

SOURCE	AMOUNT
CAPITAL ONE BANK	10,105.
TOTAL TO FORM 990-PF, PART I, LINE 3, COLUMN A	10,105.

FORM 990-PF ACCOUNTING FEES STATEMENT 2

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
WEISERMAZARS LLP	5,000.	0.		5,000.
TO FORM 990-PF, PG 1, LN 16B	5,000.	0.		5,000.

FORM 990-PF OTHER PROFESSIONAL FEES STATEMENT 3

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
NATIONAL REGISTERED AGENT INCE	55.	0.		55.
TO FORM 990-PF, PG 1, LN 16C	55.	0.		55.

FORM 990-PF OTHER EXPENSES STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
FILING FEE	250.	0.		250.
TO FORM 990-PF, PG 1, LN 23	250.	0.		250.

STATEMENT(S) 1, 2, 3, 4

THE DONALD J. TRUMP FOUNDATION

FORM 990-PF LIST OF SUBSTANTIAL CONTRIBUTORS PART VII-A, LINE 10 STATEMENT 5

NAME OF CONTRIBUTOR	ADDRESS
NBC UNIVERSAL MEDIA LLC	100 UNIVERSAL CITY PLAZA UNIVERSAL CITY , CA 91608

FORM 990-PF PART VIII - LIST OF OFFICERS, DIRECTORS TRUSTEES AND FOUNDATION MANAGERS STATEMENT 6

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN-SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
DONALD J. TRUMP C/O TRUMP ORGANIZATION 725 5TH AVE NEW YORK, NY 10022	PRESIDENT 0.00	0.	0.	0.
ALLEN WEISSELBERG C/O TRUMP ORGANIZATION 725 5TH AVE NEW YORK, NY 10022	TREASURER 0.00	0.	0.	0.
DONALD J. TRUMP JR. C/O TRUMP ORGANIZATION 725 5TH AVE NEW YORK, NY 10022	DIRECTOR 0.00	0.	0.	0.
ERIC F. TRUMP C/O TRUMP ORGANIZATION 725 5TH AVE NEW YORK, NY 10022	DIRECTOR 0.00	0.	0.	0.
IVANKA M. TRUMP C/O TRUMP ORGANIZATION 725 5TH AVE NEW YORK, NY 10022	DIRECTOR 0.00	0.	0.	0.
TOTALS INCLUDED ON 990-PF, PAGE 6, PART VIII		0.	0.	0.

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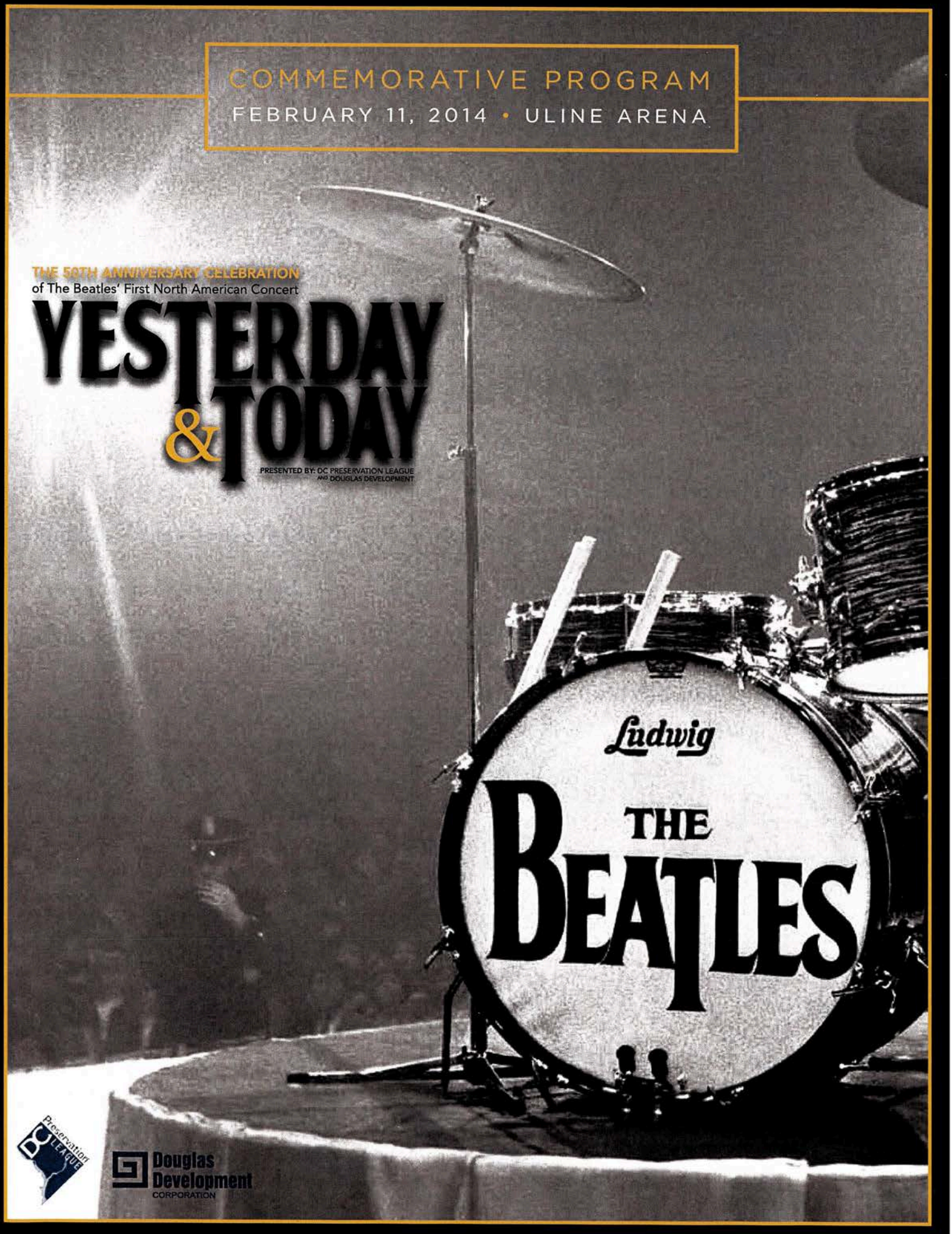
NYS OFFICE OF THE ATTORNEY GENERAL
CHARITIES BUREAU

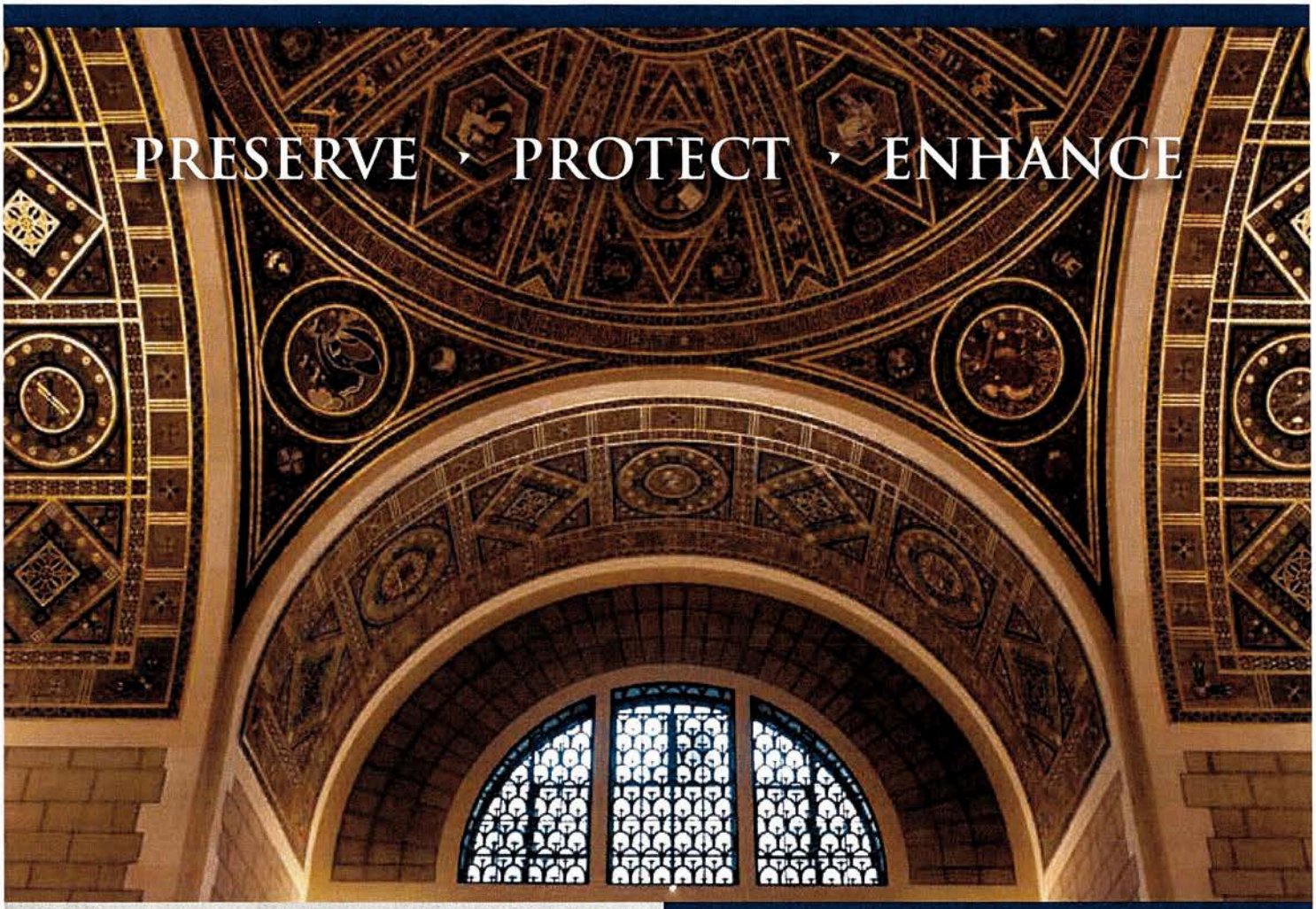
EXHIBIT 39

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COMMEMORATIVE PROGRAM

FEBRUARY 11, 2014 • ULINE ARENA







The DC Preservation League (DCPL) is Washington's only citywide nonprofit organization dedicated to preserving and protecting the historic resources of our nation's capital. Since its founding in 1971 as Don't Tear It Down to prevent the demolition of the Old Post Office on Pennsylvania Avenue, DCPL has educated the public about the value of Washington's irreplaceable resources and advocated for the preservation and reuse of hundreds of individual landmarks and countless properties in historic districts across the city.

DC Preservation League

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EXHIBIT 40

Form **4720**

Department of the Treasury
Internal Revenue Service

Return of Certain Excise Taxes Under Chapters 41 and 42 of the Internal Revenue Code

(Sections 170(f)(10), 664(c)(2), 4911, 4912, 4941, 4942, 4943, 4944, 4945, 4955, 4958, 4959, 4965, 4966, and 4967)

▶ Information about Form 4720 and its separate instructions is at www.irs.gov/form4720.

OMB No. 1545-0052

2014

For calendar year 2014 or other tax year beginning , 2014, and ending

Name of organization or entity

THE DONALD J. TRUMP FOUNDATION

Employer identification number

[redacted]

Number, street, and room or suite no. (or P.O. box if mail is not delivered to street address)

C/O WEISERMAZARS LLP 60 CROSSWAYS PK DR, NO.

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

WOODBURY, NY 11797

Check box for type of annual return:
Form 990 Form 990-EZ
[X] Form 990-PF
Form 5227

		Yes	No
A	Is the organization a foreign private foundation within the meaning of section 4948(b)?		X
B	Has corrective action been taken on any taxable event that resulted in Ch. 42 taxes being reported on this form? (Enter "N/A" if not applicable)	X	

If "Yes," attach a detailed description and documentation of the corrective action taken and, if applicable, enter the fair market value of any property recovered as a result of the correction ▶ $ SEE ATTACHMENT. If "No," (i.e., any uncorrected acts or transactions), attach an explanation (see instructions).

Part I Taxes on Organization (Sections 170(f)(10), 664(c)(2), 4911(a), 4912(a), 4942(a), 4943(a), 4944(a)(1), 4945(a)(1), 4955(a)(1), 4958, 4965(a)(1), and 4966(a)(1))

1	Tax on undistributed income - Schedule B, line 4	1	
2	Tax on excess business holdings - Schedule C, line 7	2	
3	Tax on investments that jeopardize charitable purpose - Schedule D, Part I, column (e)	3	
4	Tax on taxable expenditures - Schedule E, Part I, column (g)	4	
5	Tax on political expenditures - Schedule F, Part I, column (e)	5	
6	Tax on excess lobbying expenditures - Schedule G, line 4	6	
7	Tax on disqualifying lobbying expenditures - Schedule H, Part I, column (e)	7	
8	Tax on premiums paid on personal benefit contracts	8	
9	Tax on being a party to prohibited tax shelter transactions - Schedule J, Part I, column (h)	9	
10	Tax on taxable distributions - Schedule K, Part I, column (f)	10	
11	Tax on a charitable remainder trust's unrelated business taxable income. Attach statement	11	
12	Tax on failure to meet the requirements of section 501(r)(3)-Schedule M, Part II, line 2	12	
13	**Total** (add lines 1 - 12)	13	

Part II-A Taxes on Managers, Self-Dealers, Disqualified Persons, Donors, Donor Advisors, and Related Persons

(Sections 4912(b), 4941(a), 4944(a)(2), 4945(a)(2), 4955(a)(2), 4958(a), 4965(a)(2), 4966(a)(2), and 4967(a))

	(a) Name and address of person subject to tax. City or town, state or province, country, ZIP or foreign postal code	(b) Taxpayer identification number
a		
b		
c	SEE STATEMENT 1	

	(c) Tax on self-dealing - Schedule A, Part II, col. (d), and Part III, col. (d)	(d) Tax on investments that jeopardize charitable purpose - Schedule D, Part II, col. (d)	(e) Tax on taxable expenditures - Schedule E, Part II, col. (d)	(f) Tax on political expenditures - Schedule F, Part II, col. (d)
a				
b				
c				
Total	508.			

	(g) Tax on disqualifying lobbying expenditures - Sch H, Part II, col. (d)	(h) Tax on excess benefit transactions - Schedule I, Part II, col. (d), and Part III, col. (d)	(i) Tax on being a party to prohibited tax shelter transactions - Schedule J, Part II, col. (d)	(j) Tax on taxable distributions - Schedule K, Part II, col. (d)
a				
b				
c				
Total				

	(k) Tax on prohibited benefits - Sch L, Part II, col. (d), and Part III, col. (d)	(l) Total - Add cols. (c) through (k)
a		
b		
c		
Total		508.

SCHEDULE C - Initial Tax on Excess Business Holdings (Section 4943)

Business Holdings and Computation of Tax

If you have taxable excess holdings in more than one business enterprise, attach a separate schedule for each enterprise. Refer to the instructions for each line item before making any entries.

Name and address of business enterprise

Employer identification number ▶

Form of enterprise (corporation, partnership, trust, joint venture, sole proprietorship, etc.) ▶

		(a) Voting stock (profits interest or beneficial interest)	(b) Value	(c) Nonvoting stock (capital interest)
1 Foundation holdings in business enterprise	1			
2 Permitted holdings in business enterprise	2			
3 Value of excess holdings in business enterprise	3			
4 Value of excess holdings disposed of within 90 days; or, other value of excess holdings not subject to section 4943 tax (attach statement)	4			
5 Taxable excess holdings in business enterprise - line 3 minus line 4	5			
6 **Tax** - Enter 10% of line 5	6			
7 **Total tax** - Add amounts on line 6, columns (a), (b), and (c); enter total here and on Part I, line 2	7			

SCHEDULE D - Initial Taxes on Investments That Jeopardize Charitable Purpose (Section 4944)

Part I Investments and Tax Computation

(a) Investment number	(b) Date of investment	(c) Description of investment	(d) Amount of investment	(e) Initial tax on foundation (10% of col. (d))	(f) Initial tax on foundation managers (if applicable) - (lesser of $10,000 or 10% of col. (d))
1					
2					
3					
4					
5					
Total - Column (e). Enter here and on Part I, line 3					
Total - Column (f). Enter total (or prorated amount) here and in Part II, column (c), below					

Part II Summary of Tax Liability of Foundation Managers and Proration of Payments

(a) Names of foundation managers liable for tax	(b) Investment no. from Part I, col. (a)	(c) Tax from Part I, col. (f), or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see instructions)

SCHEDULE E - Initial Taxes on Taxable Expenditures (Section 4945)

Part I Expenditures and Computation of Tax

(a) Item number	(b) Amount	(c) Date paid or incurred	(d) Name and address of recipient	(e) Description of expenditure and purposes for which made
1				
2				
3				
4				
5				

(f) Question number from Form 990-PF, Part VII-B, or Form 5227, Part VI-B, applicable to the expenditure	(g) Initial tax imposed on foundation (20% of col. (b))	(h) Initial tax imposed on foundation managers (if applicable)- (lesser of $10,000 or 5% of col. (b))
Total - Column (g). Enter here and on Part I, line 4		
Total - Column (h). Enter total (or prorated amount) here and in Part II, column (c), below		

Part II Summary of Tax Liability of Foundation Managers and Proration of Payments

(a) Names of foundation managers liable for tax	(b) Item no. from Part I, col. (a)	(c) Tax from Part I, col. (h), or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see instructions)

SCHEDULE F - Initial Taxes on Political Expenditures (Section 4955)

Part I Expenditures and Computation of Tax

(a) Item number	(b) Amount	(c) Date paid or incurred	(d) Description of political expenditure	(e) Initial tax imposed on organization or foundation (10% of col. (b))	(f) Initial tax imposed on managers (if applicable) (lesser of $5,000 or 2½% of col. (b))
1					
2					
3					
4					
5					
Total - Column (e). Enter here and on Part I, line 5					
Total - Column (f). Enter total (or prorated amount) here and in Part II, column (c), below					

Part II Summary of Tax Liability of Organization Managers or Foundation Managers and Proration of Payments

(a) Names of organization managers or foundation managers liable for tax	(b) Item no. from Part I, col. (a)	(c) Tax from Part I, col. (f), or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see instructions)

SCHEDULE G - Tax on Excess Lobbying Expenditures (Section 4911)

1	Excess of grassroots expenditures over grassroots nontaxable amount (from Schedule C (Form 990 or 990-EZ), Part II-A, column (b), line 1h). (See the instructions before making an entry.)	1	
2	Excess of lobbying expenditures over lobbying nontaxable amount (from Schedule C (Form 990 or 990-EZ), Part II-A, column (b), line 1i). (See the instructions before making an entry.)	2	
3	Taxable lobbying expenditures - enter the larger of line 1 or line 2	3	
4	**Tax** - Enter 25% of line 3 here and on Part I, line 6	4	

SCHEDULE H - Taxes on Disqualifying Lobbying Expenditures (Section 4912)

Part I Expenditures and Computation of Tax

(a) Item number	(b) Amount	(c) Date paid or incurred	(d) Description of lobbying expenditures	(e) Tax imposed on organization (5% of col. (b))	(f) Tax imposed on organization managers (if applicable) (5% of col. (b))
1					
2					
3					
4					
5					
Total - Column (e). Enter here and on Part I, line 7					
Total - Column (f). Enter total (or prorated amount) here and in Part II, column (c), below					

Part II Summary of Tax Liability of Organization Managers and Proration of Payments

(a) Names of organization managers liable for tax	(b) Item no. from Part I, col. (a)	(c) Tax from Part I, col. (f), or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see instructions)

SCHEDULE I - Initial Taxes on Excess Benefit Transactions (Section 4958)

Part I Excess Benefit Transactions and Tax Computation

(a) Transaction number	(b) Date of transaction	(c) Description of transaction	(d) Amount of excess benefit	(e) Initial tax on disqualified persons (25% of col. (d))	(f) Tax on organization managers (if applicable) (lesser of $20,000 or 10% of col. (d))
1					
2					
3					
4					
5					

SCHEDULE I - Initial Taxes on Excess Benefit Transactions (Section 4958) *Continued*

Part II Summary of Tax Liability of Disqualified Persons and Proration of Payments

(a) Names of disqualified persons liable for tax	(b) Trans. no. from Part I, col. (a)	(c) Tax from Part I, col. (e), or prorated amount	(d) Disqualified person's total tax liability (add amounts in col. (c)) (see instructions)

Part III Summary of Tax Liability of 501(c)(3), (c)(4) & (c)(29) Organization Managers and Proration of Payments

(a) Names of 501(c)(3), (c)(4) & (c)(29) organization managers liable for tax	(b) Trans. no. from Part I, col. (a)	(c) Tax from Part I, col. (f), or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see instructions)

SCHEDULE J - Taxes on Being a Party to Prohibited Tax Shelter Transactions (Section 4965)

Part I Prohibited Tax Shelter Transactions (PTST) and Tax Imposed on the Tax-Exempt Entity (see instructions)

(a) Transaction number	(b) Transaction date	(c) Type of transaction 1 - Listed 2 - Subsequently listed 3 - Confidential 4 - Contractual protection	(d) Description of transaction
1			
2			
3			
4			
5			

(e) Did the tax-exempt entity know or have reason to know this transaction was a PTST when it became a party to the transaction? Answer Yes or No	(f) Net income attributable to the PTST	(g) 75% of proceeds attributable to the PTST	(h) Tax imposed on the tax-exempt entity (see instructions)
Total - Column (h). Enter here and on Part I, line 9			

Part II Tax Imposed on Entity Managers (Section 4965) *Continued*

(a) Name of entity manager	(b) Transaction number from Part I, col. (a)	(c) Tax - enter $20,000 for each transaction listed in col. (b) for each manager in col. (a)	(d) Manager's total tax liability (add amounts in col. (c))

SCHEDULE K - Taxes on Taxable Distributions of Sponsoring Organizations Maintaining Donor Advised Funds (Section 4966). See the instructions.

Part I Taxable Distributions and Tax Computation

(a) Item number	(b) Name of sponsoring organization and donor advised fund	(c) Description of distribution
1		
2		
3		
4		

(d) Date of distribution	(e) Amount of distribution	(f) Tax imposed on organization (20% of col. (e))	(g) Tax on fund managers (lesser of 5% of col. (e) or $10,000)
Total - Column (f). Enter here and on Part I, line 10			
Total - Column (g). Enter total (or prorated amount) here and in Part II, column (c), below			

Part II Summary of Tax Liability of Fund Managers and Proration of Payments

(a) Name of fund managers liable for tax	(b) Item no. from Part I, col. (a)	(c) Tax from Part I, col. (g) or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see instructions)

SCHEDULE L - Taxes on Prohibited Benefits Distributed From Donor Advised Funds (Section 4967).

See the instructions.

Part I Prohibited Benefits and Tax Computation

(a) Item number	(b) Date of prohibited benefit	(c) Description of benefit
1		
2		
3		
4		
5		

(d) Amount of prohibited benefit	(e) Tax on prohibited benefit (125% of col. (d)) (see instructions)	(f) Tax on fund managers (if applicable) (lesser of 10% of col. (d) or $10,000) (see instructions)

Part II Summary of Tax Liability of Donors, Donor Advisors, Related Persons and Proration of Payments

(a) Names of donors, donor advisor, or related persons liable for tax	(b) Item no. from Part I, col. (a)	(c) Tax from Part I, col. (e) or prorated amount	(d) Donor, donor advisor, or related persons total tax liability (add amounts in col. (c)) (see instructions)

Part III Tax Liability of Fund Managers and Proration of Payments

(a) Names of fund managers liable for tax	(b) Item no. from Part I, col. (a)	(c) Tax from Part I, col. (f) or prorated amount	(d) Fund managers total tax liability (add amounts in col. (c)) (see instructions)

Schedule M - Tax on Failure to Meet the Community Health Needs Assessment Requirements (Sections 4959 and 501(r)(3)). (See instructions.)

Part I Name of Hospital Facility and Summary of Failure to Meet Section 501(r)(3)

(a) Item number	(b) Name of facility	(c) Description of the failure	(d) Tax year hospital facility last conducted a CHNA	(e) Tax year hospital facility last adopted an implementation strategy
1				
2				
3				
4				
5				

Part II Computation of Tax

1	Number of hospital facilities operated by the hospital organization that failed to meet the Community Health Needs Assessment requirements of section 501(r)(3)	1	
2	Tax - Enter $50,000 multiplied by line 1 here and on Part I, line 12	2	

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) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer or trustee	TREASURER Title	12/16/16 Date
TIHM Member Corp as Managing Member for Trump International Management LLC Signature (and organization or entity name if applicable) of manager, self-dealer, disqualified person, donor, donor advisor, or related person		12/16/16 Date
Trump Endeavor 12 Manager Corp as Managing Member for Trump Endeavor 12 LLC Signature (and organization or entity name if applicable) of manager, self-dealer, disqualified person, donor, donor advisor, or related person		12/16/16 Date
Signature (and organization or entity name if applicable) of manager, self-dealer, disqualified person, donor, donor advisor, or related person		Date
Signature (and organization or entity name if applicable) of manager, self-dealer, disqualified person, donor, donor advisor, or related person		Date

May the IRS discuss this return with the preparer shown below? (see instructions) ..... [X] Yes No

Paid Preparer Use Only

Print/Type preparer's name DONALD BENDER	Preparer's signature	Date 5/15/16	Check if self-employed	PTIN [redacted]
Firm's name ▶ WEISERMAZARS LLP			Firm's EIN ▶ [redacted]	
Firm's address ▶ 60 CROSSWAYS PARK DRIVE WEST WOODBURY, NY 11797-2003			Phone no. (516) 488-1200	

424106
11-24-14

THE DONALD J. TRUMP FOUNDATION [redacted]

FORM 4720 TAXES ON MANAGERS, SELF DEALERS, DISQUALIFIED PERSONS, DONORS, DONOR ADVISORS AND RELATED PERSONS — STATEMENT 1

TAXPAYER NAME, ADDRESS AND IDENTIFICATION NUMBER	TYPE OF TAX
TRUMP INTERNATIONAL HOTEL MANAGEMENT LLC [redacted] 725 FIFTH AVENUE NEW YORK, NY 10022	
TAX ON SELF DEALING - SCH A (SELF) ACT NUM: 1, SEE ATTACHMENT	500.
TRUMP ENDEAVOR 12 LLC [redacted] 725 FIFTH AVENUE NEW YORK, NY 10022	
TAX ON SELF DEALING - SCH A (SELF) ACT NUM: 2, SEE ATTACHMENT	8.
TOTAL TAX INCLUDED ON PAGE 1, PART II-A, COLUMN L	508.

THE DONALD J. TRUMP FOUNDATION [redacted]

FORM 4720 SCHEDULE A - INITIAL TAXES ON SELF-DEALING ACTS OF SELF-DEALING AND TAX COMPUTATION STATEMENT 2

ACT NO.	DATE OF ACT	DESCRIPTION	QUESTION NUMBER	AMOUNT INVOLVED	INITIAL TAX ON SELF-DEALING	TAX ON FOUNDATION MGR
1	11/14/13	SEE ATTACHMENT				
			1C	5,000.	500.	
2	03/01/14	SEE ATTACHMENT				
			1A(5)	84.	8.	
TOTAL TAX ON SELF-DEALING				5,084.	508.	

THE DONALD J. TRUMP FOUNDATION [redacted]

FORM 4720 SCHEDULE A - SUMMARY OF TAX LIABILITY OF SELF-DEALERS AND PRORATION OF PAYMENTS STATEMENT 3

NAME OF SELF-DEALERS LIABLE FOR TAX	ACT NUMBER	TAX FROM PART I OR PRORATED AMT	SELF-DEALERS TAX LIABILITY
TRUMP INTERNATIONAL HOTEL MANAGEMENT LLC	1	500.	500.
TRUMP ENDEAVOR 12 LLC	2	8.	8.
TOTAL INITIAL TAXES ON SELF-DEALERS			508.

The Donald J. Trump Foundation, Inc.
EIN: [redacted]
2014 Form 4720 Attachments

Attachment

Form 4720 Schedule A
Initial Taxes on Self-Dealing

1(c) Description of Act 1

The Foundation made a contribution to a Section 501(c)(3) public charity on November 14, 2013. The contribution entitled the Foundation, *inter alia,* to space in a program brochure for the Section 501(c)(3)'s fundraising event. A promotion for the Trump Hotel Collection was placed in the brochure, which may have constituted more than an incidental benefit to Trump International Hotel Management LLC ("TIHM").

TIHM corrected the transaction on December 9, 2016, by contributing $5,084.62 to the Foundation, which represents the amount the Foundation contributed to the Section 501(c)(3) public charity plus interest calculated over the applicable period at the applicable federal rate.

Neither the Foundation nor any disqualified person knew that placement of the Trump Hotel Collection promotion in the brochure might constitute an act of self-dealing. Foundation staff has since completed a training program with respect to the Chapter 42 excise taxes applicable to private foundations, including self-dealing transactions, to safeguard against any future mistaken expenditures by the Foundation.

2(c) Description of Act 2

The Foundation attended a charity auction fundraiser for a Section 501(c)(3) public charity on March 1, 2014. In an effort to support the event, the Foundation bid on auction items, including a painting of the Foundation's founder which was donated by the painting's artist. The Foundation was the highest bidder on that particular item, and was pleased to make the charitable donation to support the charitable cause of the Section 501(c)(3) organization. Because the Foundation has no permanent office space, the painting was stored at a resort owned by Trump Endeavor 12 LLC at a time when the resort was under renovation. Upon completion of the renovation, resort staff hung the painting on a wall at the resort. The Foundation did not charge Trump Endeavor 12 LLC a rental fee for the use of the painting. The Foundation has since obtained an independent appraisal of the painting that determined its fair rental value.

Trump Endeavor 12 LLC corrected the transaction on November 17, 2016, by returning the painting to the Foundation and contributing $185.82 to the Foundation, which represents the fair market value for use of the painting during the applicable period plus interest calculated over the applicable period at the applicable federal rate. The Foundation has since placed the painting in storage and labeled it as property of the Foundation.

Neither the Foundation nor any disqualified person knew that allowing the painting to be hung at the resort might constitute an act of self-dealing. As noted, Foundation staff completed a training program with respect to the Chapter 42 excise taxes applicable to private foundations, including

The Donald J. Trump Foundation, Inc.
EIN: [redacted]
2014 Form 4720 Attachments

self-dealing transactions, to safeguard against any future improper use of Foundation property by disqualified persons.

TRUMP ENDEAVOR 12 LLC (Com: END12)

CD-128504/ UST

Inv Date	Invoice Number	Description	Invoice Amt	Deductions	Net Amount
[redacted]					
12/14/16	12/14/16		8.49		8.49
TO: UNITED STATES TREASURY			Check Date 12/15/16	Ck. No. 001373	8.49

THIS CHECK IS PRINTED ON CHEMICAL REACTIVE PAPER WHICH CONTAINS A WATERMARK AND HAS MICRO PRINTING IN THE SIGNATURE LINE

TRUMP ENDEAVOR 12 LLC
725 5TH AVENUE
NEW YORK, NY 10022

CAPITAL ONE, N.A.
57 WEST 57TH STREET
NEW YORK, NY 10019

50-791/214

NO. 001373

CHECK DATE 12/15/16

CHECK AMOUNT ****$8.49**

PAY **EIGHT DOLLARS AND FORTY NINE CENTS**********

TO THE ORDER OF UNITED STATES TREASURY

VOID VOID VOID

MP

⑈001373⑈ [redacted]

FILED: NEW YORK COUNTY CLERK 06/14/2018 11:10 AM INDEX NO. 451130/2018
NYSCEF DOC. NO. 44 RECEIVED NYSCEF: 06/14/2018

TRUMP INTERNATIONAL HOTELS MANAGEMENT LLC (Com: TIHM)

CD-128504 UST

Inv Date	Invoice Number	Description	Invoice Amt	Deductions	Net Amount
12/14/16	12/14/16 [redacted]		505.12		505.12
TO: UNITED STATES TREASURY			Check Date 12/15/16	Ck. No. 002664	505.12

THIS CHECK IS PRINTED ON CHEMICAL REACTIVE PAPER WHICH CONTAINS A WATERMARK AND HAS MICRO PRINTING IN THE SIGNATURE LINE

TRUMP INTERNATIONAL HOTELS MANAGEMENT LLC
725 5TH AVENUE
NEW YORK, NY 10022

CAPITAL ONE, N.A.
57 WEST 57TH STREET
NEW YORK, NY 10019

50-791/214

NO. 002664

VOID VOID

CHECK DATE 12/15/16

CHECK AMOUNT ****$505.12**

PAY **FIVE HUNDRED FIVE DOLLARS AND TWELVE CENTS**********

TO THE ORDER OF UNITED STATES TREASURY

VOID

MP

⑈002664⑈ [redacted]

FILED: NEW YORK COUNTY CLERK 06/14/2018 11:10 AM INDEX NO. 451130/2018
NYSCEF DOC. NO. 44 RECEIVED NYSCEF: 06/14/2018

EXHIBIT 41

AMENDED RETURN

Form **4720**
Department of the Treasury
Internal Revenue Service

Return of Certain Excise Taxes Under Chapters 41 and 42 of the Internal Revenue Code

(Sections 170(f)(10), 664(c)(2), 4911, 4912, 4941, 4942, 4943, 4944, 4945, 4955, 4958, 4959, 4965, 4966, and 4967)

▶ Information about Form 4720 and its separate instructions is at www.irs.gov/form4720.

OMB No. 1545-0052

2015

For calendar year 2015 or other tax year beginning , 2015, and ending

Name of organization or entity

THE DONALD J. TRUMP FOUNDATION

Employer identification number

[redacted]

Number, street, and room or suite no. (or P.O. box if mail is not delivered to street address)

WEISERMAZARS LLP 60 CROSSWAYS PK DR

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

WOODBURY, NY 11797

Check box for type of annual return:
Form 990 Form 990-EZ
[X] Form 990-PF
Form 5227

		Yes	No
A	Is the organization a foreign private foundation within the meaning of section 4948(b)?		X
B	Has corrective action been taken on any taxable event that resulted in Ch. 42 taxes being reported on this form? (Enter "N/A" if not applicable)	X	

If "Yes," attach a detailed description and documentation of the corrective action taken and, if applicable, enter the fair market value of any property recovered as a result of the correction ▶ $ SEE ATTACHMENT. If "No," (i.e., any uncorrected acts or transactions), attach an explanation (see instructions).

Part I Taxes on Organization (Sections 170(f)(10), 664(c)(2), 4911(a), 4912(a), 4942(a), 4943(a), 4944(a)(1), 4945(a)(1), 4955(a)(1), 4959, 4965(a)(1), and 4966(a)(1))

1	Tax on undistributed income - Schedule B, line 4	1	
2	Tax on excess business holdings - Schedule C, line 7	2	
3	Tax on investments that jeopardize charitable purpose - Schedule D, Part I, column (e)	3	
4	Tax on taxable expenditures - Schedule E, Part I, column (g)	4	
5	Tax on political expenditures - Schedule F, Part I, column (e)	5	2,500.
6	Tax on excess lobbying expenditures - Schedule G, line 4	6	
7	Tax on disqualifying lobbying expenditures - Schedule H, Part I, column (e)	7	
8	Tax on premiums paid on personal benefit contracts	8	
9	Tax on being a party to prohibited tax shelter transactions - Schedule J, Part I, column (h)	9	
10	Tax on taxable distributions - Schedule K, Part I, column (f)	10	
11	Tax on a charitable remainder trust's unrelated business taxable income. Attach statement	11	
12	Tax on failure to meet the requirements of section 501(r)(3)-Schedule M, Part II, line 2	12	
13	**Total** (add lines 1 - 12)	13	2,500.

Part II-A Taxes on Managers, Self-Dealers, Disqualified Persons, Donors, Donor Advisors, and Related Persons

(Sections 4912(b), 4941(a), 4944(a)(2), 4945(a)(2), 4955(a)(2), 4958(a), 4965(a)(2), 4966(a)(2), and 4967(a))

	(a) Name and address of person subject to tax. City or town, state or province, country, ZIP or foreign postal code	(b) Taxpayer identification number
a		
b		
c	SEE STATEMENT 1	

	(c) Tax on self-dealing - Schedule A, Part II, col. (d), and Part III, col. (d)	(d) Tax on investments that jeopardize charitable purpose - Schedule D, Part II, col. (d)	(e) Tax on taxable expenditures - Schedule E, Part II, col. (d)	(f) Tax on political expenditures - Schedule F, Part II, col. (d)
a				
b				
c				
Total	3,718.			

	(g) Tax on disqualifying lobbying expenditures - Sch H, Part II, col. (d)	(h) Tax on excess benefit transactions - Schedule I, Part II, col. (d), and Part III, col. (d)	(i) Tax on being a party to prohibited tax shelter transactions - Schedule J, Part II, col. (d)	(j) Tax on taxable distributions - Schedule K, Part II, col. (d)
a				
b				
c				
Total				

	(k) Tax on prohibited benefits - Sch L, Part II, col. (d), and Part III, col. (d)	(l) Total - Add cols. (c) through (k)
a		
b		
c		
Total		3,718.

Form 4720 (2015) THE DONALD J. TRUMP FOUNDATION [redacted]

Part II-B Summary of Taxes (See **Tax Payments** in the instructions.)

1	Enter the taxes listed in Part II-A, column (I), that apply to managers, self-dealers, disqualified persons, donors, donor advisors, and related persons who sign this form. If all sign, enter the total amount from Part II-A, column (I)	1	0.
2	**Total tax.** Add Part I, line 13, and Part II-B, line 1	2	2,500.
3	Total payments including amount paid with Form 8868 (see instructions)	3	2,500.
4	**Tax due.** If line 2 is larger than line 3, enter amount owed (see instructions) ▶	4	0.
5	**Overpayment.** If line 2 is smaller than line 3, enter the difference. This is your refund ▶	5	

SCHEDULE A - Initial Taxes on Self-Dealing (Section 4941)

Part I Acts of Self-Dealing and Tax Computation

(a) Act number	(b) Date of act	(c) Description of act
1		SEE STATEMENT 2
2		
3		
4		
5		

(d) Question number from Form 990-PF, Part VII-B, or Form 5227, Part VI-B, applicable to the act	(e) Amount involved in act	(f) Initial tax on self-dealing (10% of col. (e))	(g) Tax on foundation managers (if applicable) (lesser of $20,000 or 5% of col. (e))
	37,184.	3,718.	

Part II Summary of Tax Liability of Self-Dealers and Proration of Payments

(a) Names of self-dealers liable for tax	(b) Act no. from Part I, col. (a)	(c) Tax from Part I, col. (f), or prorated amount	(d) Self-dealer's total tax liability (add amounts in col. (c)) (see instructions)
SEE STATEMENT 3			3,718.

Part III Summary of Tax Liability of Foundation Managers and Proration of Payments

(a) Names of foundation managers liable for tax	(b) Act no. from Part I, col. (a)	(c) Tax from Part I, col. (g), or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see instructions)

SCHEDULE B - Initial Tax on Undistributed Income (Section 4942)

1	Undistributed income for years before 2014 (from Form 990-PF for 2015, Part XIII, line 6d)	1	
2	Undistributed income for 2014 (from Form 990-PF for 2015, Part XIII, line 6e)	2	
3	Total undistributed income at end of current tax year beginning in 2015 and subject to tax under section 4942 (add lines 1 and 2)	3	
4	**Tax** - Enter 30% of line 3 here and on Part I, line 1	4	

SCHEDULE C - Initial Tax on Excess Business Holdings (Section 4943)

Business Holdings and Computation of Tax

If you have taxable excess holdings in more than one business enterprise, attach a separate schedule for each enterprise. Refer to the instructions for each line item before making any entries.

Name and address of business enterprise

Employer identification number ▶

Form of enterprise (corporation, partnership, trust, joint venture, sole proprietorship, etc.) ▶

		(a) Voting stock (profits interest or beneficial interest)	(b) Value	(c) Nonvoting stock (capital interest)
1 Foundation holdings in business enterprise	1			
2 Permitted holdings in business enterprise	2			
3 Value of excess holdings in business enterprise	3			
4 Value of excess holdings disposed of within 90 days; or, other value of excess holdings not subject to section 4943 tax (attach statement)	4			
5 Taxable excess holdings in business enterprise - line 3 minus line 4	5			
6 **Tax** - Enter 10% of line 5	6			
7 **Total tax** - Add amounts on line 6, columns (a), (b), and (c); enter total here and on Part I, line 2	7			

SCHEDULE D - Initial Taxes on Investments That Jeopardize Charitable Purpose (Section 4944)

Part I Investments and Tax Computation

(a) Investment number	(b) Date of investment	(c) Description of investment	(d) Amount of investment	(e) Initial tax on foundation (10% of col. (d))	(f) Initial tax on foundation managers (if applicable) - (lesser of $10,000 or 10% of col. (d))
1					
2					
3					
4					
5					
Total - Column (e). Enter here and on Part I, line 3					
Total - Column (f). Enter total (or prorated amount) here and in Part II, column (c), below					

Part II Summary of Tax Liability of Foundation Managers and Proration of Payments

(a) Names of foundation managers liable for tax	(b) Investment no. from Part I, col. (a)	(c) Tax from Part I, col. (f), or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see instructions)

SCHEDULE E - Initial Taxes on Taxable Expenditures (Section 4945)

Part I Expenditures and Computation of Tax

(a) Item number	(b) Amount	(c) Date paid or incurred	(d) Name and address of recipient	(e) Description of expenditure and purposes for which made
1				
2				
3				
4				
5				

(f) Question number from Form 990-PF, Part VII-B, or Form 5227, Part VI-B, applicable to the expenditure	(g) Initial tax imposed on foundation (20% of col. (b))	(h) Initial tax imposed on foundation managers (if applicable) (lesser of $10,000 or 5% of col. (b))
Total - Column (g). Enter here and on Part I, line 4		
Total - Column (h). Enter total (or prorated amount) here and in Part II, column (c), below		

Part II Summary of Tax Liability of Foundation Managers and Proration of Payments

(a) Names of foundation managers liable for tax	(b) Item no. from Part I, col. (a)	(c) Tax from Part I, col. (h), or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see instructions)

SCHEDULE F - Initial Taxes on Political Expenditures (Section 4955)

Part I Expenditures and Computation of Tax

(a) Item number	(b) Amount	(c) Date paid or incurred	(d) Description of political expenditure	(e) Initial tax imposed on organization or foundation (10% of col. (b))	(f) Initial tax imposed on managers (if applicable) (lesser of $5,000 or 2½% of col. (b))
1					
2					
3					
4					
5			SEE STATEMENT 4		
Total - Column (e). Enter here and on Part I, line 5				2,500.	
Total - Column (f). Enter total (or prorated amount) here and in Part II, column (c), below					

Part II Summary of Tax Liability of Organization Managers or Foundation Managers and Proration of Payments

(a) Names of organization managers or foundation managers liable for tax	(b) Item no. from Part I, col. (a)	(c) Tax from Part I, col. (f), or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see instructions)

SCHEDULE G - Tax on Excess Lobbying Expenditures (Section 4911)

1	Excess of grassroots expenditures over grassroots nontaxable amount (from Schedule C (Form 990 or 990-EZ), Part II-A, column (b), line 1h). (See the instructions before making an entry.)	1	
2	Excess of lobbying expenditures over lobbying nontaxable amount (from Schedule C (Form 990 or 990-EZ), Part II-A, column (b), line 1i). (See the instructions before making an entry.)	2	
3	Taxable lobbying expenditures - enter the larger of line 1 or line 2	3	
4	Tax - Enter 25% of line 3 here and on Part I, line 6	4	

SCHEDULE H - Taxes on Disqualifying Lobbying Expenditures (Section 4912)

Part I Expenditures and Computation of Tax

(a) Item number	(b) Amount	(c) Date paid or incurred	(d) Description of lobbying expenditures	(e) Tax imposed on organization (5% of col. (b))	(f) Tax imposed on organization managers (if applicable) (5% of col. (b))
1					
2					
3					
4					
5					

Total - Column (e). Enter here and on Part I, line 7

Total - Column (f). Enter total (or prorated amount) here and in Part II, column (c), below

Part II Summary of Tax Liability of Organization Managers and Proration of Payments

(a) Names of organization managers liable for tax	(b) Item no. from Part I, col. (a)	(c) Tax from Part I, col. (f), or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see instructions)

SCHEDULE I - Initial Taxes on Excess Benefit Transactions (Section 4958)

Part I Excess Benefit Transactions and Tax Computation

(a) Transaction number	(b) Date of transaction	(c) Description of transaction
1		
2		
3		
4		
5		

(d) Amount of excess benefit	(e) Initial tax on disqualified persons (25% of col. (d))	(f) Tax on organization managers (if applicable) (lesser of $20,000 or 10% of col. (d))

SCHEDULE I - Initial Taxes on Excess Benefit Transactions (Section 4958) *Continued*

Part II Summary of Tax Liability of Disqualified Persons and Proration of Payments

(a) Names of disqualified persons liable for tax	(b) Trans. no. from Part I, col. (a)	(c) Tax from Part I, col. (e), or prorated amount	(d) Disqualified person's total tax liability (add amounts in col. (c)) (see instructions)

Part III Summary of Tax Liability of 501(c)(3), (c)(4) & (c)(29) Organization Managers and Proration of Payments

(a) Names of 501(c)(3), (c)(4) & (c)(29) organization managers liable for tax	(b) Trans. no. from Part I, col. (a)	(c) Tax from Part I, col. (f), or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see instructions)

SCHEDULE J - Taxes on Being a Party to Prohibited Tax Shelter Transactions (Section 4965)

Part I Prohibited Tax Shelter Transactions (PTST) and Tax Imposed on the Tax-Exempt Entity (see instructions)

(a) Transaction number	(b) Transaction date	(c) Type of transaction 1 - Listed 2 - Subsequently listed 3 - Confidential 4 - Contractual protection	(d) Description of transaction
1			
2			
3			
4			
5			

(e) Did the tax-exempt entity know or have reason to know this transaction was a PTST when it became a party to the transaction? Answer Yes or No	(f) Net income attributable to the PTST	(g) 75% of proceeds attributable to the PTST	(h) Tax imposed on the tax-exempt entity (see instructions)
Total - Column (h). Enter here and on Part I, line 9			

Part II Tax Imposed on Entity Managers (Section 4965) *Continued*

(a) Name of entity manager	(b) Transaction number from Part I, col. (a)	(c) Tax - enter $20,000 for each transaction listed in col. (b) for each manager in col. (a)	(d) Manager's total tax liability (add amounts in col. (c))

SCHEDULE K - Taxes on Taxable Distributions of Sponsoring Organizations Maintaining Donor Advised Funds (Section 4966). See the instructions.

Part I Taxable Distributions and Tax Computation

(a) Item number	(b) Name of sponsoring organization and donor advised fund	(c) Description of distribution
1		
2		
3		
4		

(d) Date of distribution	(e) Amount of distribution	(f) Tax imposed on organization (20% of col. (e))	(g) Tax on fund managers (lesser of 5% of col. (e) or $10,000)
Total - Column (f). Enter here and on Part I, line 10			
Total - Column (g). Enter total (or prorated amount) here and in Part II, column (c), below			

Part II Summary of Tax Liability of Fund Managers and Proration of Payments

(a) Name of fund managers liable for tax	(b) Item no. from Part I, col. (a)	(c) Tax from Part I, col. (c) or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see instructions)

SCHEDULE L - Taxes on Prohibited Benefits Distributed From Donor Advised Funds (Section 4967).

See the instructions.

Part I Prohibited Benefits and Tax Computation

(a) Item number	(b) Date of prohibited benefit	(c) Description of benefit
1		
2		
3		
4		
5		

(d) Amount of prohibited benefit	(e) Tax on prohibited benefit (125% of col. (d)) (see instructions)	(f) Tax on fund managers (if applicable) (lesser of 10% of col. (d) or $10,000) (see instructions)

Part II Summary of Tax Liability of Donors, Donor Advisors, Related Persons and Proration of Payments

(a) Names of donors, donor advisor, or related persons liable for tax	(b) Item no. from Part I, col. (a)	(c) Tax from Part I, col. (e) or prorated amount	(d) Donor, donor advisor, or related persons total tax liability (add amounts in col. (c)) (see instructions)

Part III Tax Liability of Fund Managers and Proration of Payments

(a) Names of fund managers liable for tax	(b) Item no. from Part I, col. (a)	(c) Tax from Part I, col. (f) or prorated amount	(d) Fund managers total tax liability (add amounts in col. (c)) (see instructions)

524104
11-23-15

Schedule M - Tax on Failure to Meet the Community Health Needs Assessment Requirements (Sections 4959 and 501(r)(3)). (See instructions.)

Part I Name of Hospital Facility and Summary of Failure to Meet Section 501(r)(3)

(a) Item number	(b) Name of facility	(c) Description of the failure	(d) Tax year hospital facility last conducted a CHNA	(e) Tax year hospital facility last adopted an implementation strategy
1				
2				
3				
4				
5				

Part II Computation of Tax

1	Number of hospital facilities operated by the hospital organization that failed to meet the Community Health Needs Assessment requirements of section 501(r)(3)	1	
2	**Tax** - Enter $50,000 multiplied by line 1 here and on Part I, line 12	2	

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) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer or trustee	TREASURER (Title)	12/16/16 (Date)
TIHM Member Corp as Managing Member for Trump International Management LLC Signature (and organization or entity name if applicable) of manager, self-dealer, disqualified person, donor, donor advisor, or related person		12/16/16 (Date)
Trump Endeavor 12 Manager Corp as Managing Member for Trump Endeavor 12 LLC Signature (and organization or entity name if applicable) of manager, self-dealer, disqualified person, donor, donor advisor, or related person		12/16/16 (Date)
Bedford Hills Corp as Managing Member for Seven Springs LLC Signature (and organization or entity name if applicable) of manager, self-dealer, disqualified person, donor, donor advisor, or related person		12/16/16 (Date)
Signature (and organization or entity name if applicable) of manager, self-dealer, disqualified person, donor, donor advisor, or related person		Date

May the IRS discuss this return with the preparer shown below? (see instructions) [X] Yes No

Paid Preparer Use Only

Print/Type preparer's name: DONALD BENDER	Preparer's signature	Date: 12/14/16	Check if self-employed	PTIN: [redacted]
Firm's name ▶ WEISERMAZARS LLP				Firm's EIN ▶ [redacted]
Firm's address ▶ 60 CROSSWAYS PARK DRIVE WEST WOODBURY, NY 11797-2003				Phone no. (516) 488-1200

524106
11-23-15

THE DONALD J. TRUMP FOUNDATION [redacted]

FORM 4720 TAXES ON MANAGERS, SELF DEALERS, DISQUALIFIED PERSONS, DONORS, DONOR ADVISORS AND RELATED PERSONS — STATEMENT 1

TAXPAYER NAME, ADDRESS AND IDENTIFICATION NUMBER	TYPE OF TAX
TRUMP INTERNATIONAL HOTEL MANAGEMENT LLC [redacted] 725 FIFTH AVENUE NEW YORK, NY 10022	
TAX ON SELF DEALING - SCH A (SELF) ACT NUM: 1, SEE ATTACHMENT	500.
TRUMP ENDEAVOR 12 LLC [redacted] 725 FIFTH AVENUE NEW YORK, NY 10022	
TAX ON SELF DEALING - SCH A (SELF) ACT NUM: 2, SEE ATTACHMENT	8.
TAX ON SELF DEALING - SCH A (SELF) ACT NUM: 3, SEE ATTACHMENT	10.
SEVEN SPRINGS LLC [redacted] 725 FIFTH AVENUE NEW YORK, NY 10022	
TAX ON SELF DEALING - SCH A (SELF) ACT NUM: 4, SEE ATTACHMENT	3,200.
TOTAL TAX INCLUDED ON PAGE 1, PART II-A, COLUMN L	3,718.

THE DONALD J. TRUMP FOUNDATION [redacted]

FORM 4720 SCHEDULE A - INITIAL TAXES ON SELF-DEALING ACTS OF SELF-DEALING AND TAX COMPUTATION STATEMENT 2

ACT NO.	DATE OF ACT	DESCRIPTION	QUESTION NUMBER	AMOUNT INVOLVED	INITIAL TAX ON SELF-DEALING	TAX ON FOUNDATION MGR
1	11/14/13	SEE ATTACHMENT	1C	5,000.	500.	
2	03/01/14	SEE ATTACHMENT	1C	84.	8.	
3	01/01/15	SEE ATTACHMENT	1C	100.	10.	
4	12/14/15	SEE ATTACHMENT	1B(5)	32,000.	3,200.	
TOTAL TAX ON SELF-DEALING				37,184.	3,718.	

THE DONALD J. TRUMP FOUNDATION [redacted]

FORM 4720 SCHEDULE A - SUMMARY OF TAX LIABILITY OF SELF-DEALERS AND PRORATION OF PAYMENTS STATEMENT 3

NAME OF SELF-DEALERS LIABLE FOR TAX	ACT NUMBER	TAX FROM PART I OR PRORATED AMT	SELF-DEALERS TAX LIABILITY
TRUMP INTERNATIONAL HOTEL MANAGEMENT LLC	1	500.	500.
TRUMP ENDEAVOR 12 LLC	2	8.	
	3	10.	18.
SEVEN SPRINGS LLC	4	3,200.	3,200.
TOTAL INITIAL TAXES ON SELF-DEALERS			3,718.

THE DONALD J. TRUMP FOUNDATION [redacted]

FORM 4720 SCHEDULE F - INITIAL TAXES ON POLITICAL EXPENDITURES STATEMENT 4

ITEM NO.	AMOUNT	DATE PAID	DESCRIPTION	INITIAL TAX ON ORGANIZATION	INITIAL TAX ON MANAGERS
5	25,000.	09/09/13	MISTAKEN PAYMENT TO AND JUSTICE FOR ALL (A SECTION 527 ORGANIZATION) SEE ATTACHMENT	2,500.	
TOTAL INITIAL TAX				2,500.	

The Donald J. Trump Foundation, Inc. (the "Foundation")
EIN: [redacted]
Amended 2015 Form 4720 Attachments

Statement Regarding Amended Return

Amendments have been made to Line B; Part II-A, lines (a)-(c), (l); and Schedule A to report transactions that were identified after the original Form 4720 was filed on March 23, 2016, and were disclosed on the Foundation's 2015 Form 990-PF, which was filed on November 15, 2016.

Part II-B has been amended to reflect the payment included with the original Form 4720. The information in Part I and Schedule F is unchanged.

The Donald J. Trump Foundation, Inc.
EIN: [redacted]
Amended 2015 Form 4720 Attachments

Attachment

Form 4720 Schedule F
Initial Taxes on Political Expenditures

On September 9, 2013, The Donald J. Trump Foundation Inc. (the "Foundation") inadvertently made a contribution of $25,000 to a political organization by the name of And Justice For All (the "Political Organization"). *See* Statement 1, Attachment A (canceled check payable to And Justice For All). The payment was intended to be made from Mr. Trump's personal funds, and was mistakenly made from the Foundation due to confusion between the Political Organization, a Section 527 organization, and a Section 501(c)(3) organization by the same name. The circumstances leading to the mistake are described below.

In August, 2013, Mr. Trump directed his staff to make a $25,000 payment to "And Justice For All," intending this to be the Political Organization. Based on the name, his staff assumed this was a Section 501(c)(3) organization. Staff researched and determined that an organization by that name was listed in IRS Publication 78. *See* Statement 1, Attachment B (photocopy of page from IRS Publication 78 on which Foundation staff marked the name And Justice For All). Staff also searched the Internet and located the Section 501(c)(3) organization. *See* Statement 1, Attachment C (September 9, 2013, print out from the And Justice For All website). Accordingly, a determination was made that this payment should be made from the Foundation. The organization that received the check, however, was not the Section 501(c)(3) organization but rather the Political Organization. There was a second mistake when the Foundation's 990-PF was prepared. The Foundation's accountants were provided the name of the grantee and amount of the grant. They then looked up the status of the organization on the IRS master business file using the name "Justice For All" without the "And." This led the accountants to list a different Section 501(c)(3) organization—Justice For All—on the Form 990-PF.

Once Mr. Trump learned of the mistake from the news media, he publicly acknowledged the mistake and promptly took corrective action. This included reimbursing the Foundation $25,000 from his personal funds to correct the transaction. *See* Statement 1, Attachment D. The Foundation will not provide Mr. Trump with a donor acknowledgment letter for this reimbursement and he will not claim a charitable contribution deduction. Mr. Trump also directed the Foundation to take appropriate corrective action with the IRS, and the Foundation has done so by filing Form 4720. Because this was a mistake, Mr. Trump paid the excise tax under Section 4955 with his own funds. *See* Statement 1, Attachment E.

The use of Foundation funds to make the payment arose from an error of mistaken identity, as did the listing of the incorrect organization on the Form 990-PF. The Foundation intends to enhance its grantmaking diligence procedures in the future by seeking additional information about proposed grantees rather than relying solely on the grantees' name. This should safeguard against the possibility of confusion in the unusual circumstance when two organizations share the same name. The Foundation will also provide its accounting firm with the name, address and taxpayer identification number of its grantees in the future to ensure correct 990-PF reporting.

The Donald J. Trump Foundation, Inc.
EIN: [redacted]
Amended 2015 Form 4720 Attachments

As final corrective action, Foundation staff completed a training program on grantmaking procedures on May 11, 2016, to further safeguard against any future improper expenditures by the Foundation. This included training about the use of the up-to-date IRS process for checking the tax status of charitable organizations which replaces Publication 78.

A check in the amount of $2,500 for the excise tax resulting from this transaction was included with the Foundation's original Form 4720.

The Donald J. Trump Foundation, Inc.
EIN: [redacted]
Amended 2015 Form 4720 Attachments

Attachment

Form 4720 Schedule A
Initial Taxes on Self-Dealing

1(c) Description of Act 1

The Foundation made a contribution to a Section 501(c)(3) public charity on November 14, 2013. The contribution entitled the Foundation, *inter alia,* to space in a program brochure for the Section 501(c)(3)'s fundraising event. A promotion for the Trump Hotel Collection was placed in the brochure, which may have constituted more than an incidental benefit to Trump International Hotel Management LLC ("TIHM").

TIHM corrected the transaction on December 9, 2016, by contributing $5,084.62 to the Foundation, which represents the amount the Foundation contributed to the Section 501(c)(3) public charity plus interest calculated over the applicable period at the applicable federal rate.

Neither the Foundation nor any disqualified person knew that placement of the Trump Hotel Collection promotion in the brochure might constitute an act of self-dealing. As noted above, Foundation staff has since completed a training program with respect to the Chapter 42 excise taxes applicable to private foundations, including self-dealing transactions, to safeguard against any future mistaken expenditures by the Foundation.

2(c), 3(c) Description of Acts 2 and 3

The Foundation attended a charity auction fundraiser for a Section 501(c)(3) public charity on March 1, 2014. In an effort to support the event, the Foundation bid on auction items, including a painting of the Foundation's founder which was donated by the painting's artist. The Foundation was the highest bidder on that particular item, and was pleased to make the charitable donation to support the charitable cause of the Section 501(c)(3) organization. Because the Foundation has no permanent office space, the painting was stored at a resort owned by Trump Endeavor 12 LLC at a time when the resort was under renovation. Upon completion of the renovation, resort staff hung the painting on a wall at the resort. The Foundation did not charge Trump Endeavor 12 LLC a rental fee for the use of the painting. The Foundation has since obtained an independent appraisal of the painting that determined its fair rental value.

Trump Endeavor 12 LLC corrected the transaction on November 17, 2016, by returning the painting to the Foundation and contributing $185.82 to the Foundation, which represents the fair market value for use of the painting during the applicable period plus interest calculated over the applicable period at the applicable federal rate. The Foundation has since placed the painting in storage and labeled it as property of the Foundation.

Neither the Foundation nor any disqualified person knew that allowing the painting to be hung at the resort might constitute an act of self-dealing. As noted, Foundation staff completed a training program with respect to the Chapter 42 excise taxes applicable to private foundations, including

self-dealing transactions, to safeguard against any future improper use of Foundation property by disqualified persons.

4(c) Description of Act 4

The Foundation made a contribution to a Section 501(c)(3) public charity on December 14, 2015, that satisfied a pledge made by Seven Springs LLC. The contribution should have been made by Seven Springs LLC. Because the contribution was to a Section 501(c)(3) public charity, staff mistakenly issued a check from the Foundation rather than from Seven Spring LLC.

Seven Springs LLC corrected the transaction on November 17, 2016, by reimbursing $32,000 to the Foundation, and on December 9, 2016, by paying $228.38 to the Foundation, which represents the amount the Foundation contributed to the 501(c)(3) public charity plus interest calculated at the applicable federal rate.

Because the Foundation's charitable mission includes providing grants to public charities, neither the Foundation nor its staff, nor any disqualified person, knew that the contribution to a public charity might constitute an act of self-dealing. As noted, Foundation staff completed a training program with respect to the Chapter 42 excise taxes applicable to private foundations, including self-dealing transactions, to safeguard against any future improper expenditures by the Foundation.

FILED: NEW YORK COUNTY CLERK 06/14/2018 11:10 AM INDEX NO. 451130/2018
NYSCEF DOC. NO. 45 RECEIVED NYSCEF: 06/14/2018

TRUMP INTERNATIONAL HOTELS MANAGEMENT LLC (Com: TIHM) CD-128504 UST

Inv Date	Invoice Number	Description	Invoice Amt	Deductions	Net Amount
[redacted]					
12/14/16	12/14/16		506.88		506.88
TO: UNITED STATES TREASURY			Check Date 12/15/16	Ck. No. 002663	506.88

THIS CHECK IS PRINTED ON CHEMICAL REACTIVE PAPER WHICH CONTAINS A WATERMARK AND HAS MICRO PRINTING IN THE SIGNATURE LINE

TRUMP INTERNATIONAL HOTELS MANAGEMENT LLC
725 5TH AVENUE
NEW YORK, NY 10022

CAPITAL ONE, N.A.
57 WEST 57TH STREET
NEW YORK, NY 10019

50-791/214

NO. 002663

VOID VOID

CHECK DATE 12/15/16

CHECK AMOUNT ****$506.88**

PAY **FIVE HUNDRED SIX DOLLARS AND EIGHTY EIGHT CENTS**********

TO THE ORDER OF UNITED STATES TREASURY

VOID

MP

"002663" [redacted]

FILED: NEW YORK COUNTY CLERK 06/14/2018 11:10 AM INDEX NO. 451130/2018
NYSCEF DOC. NO. 45 RECEIVED NYSCEF: 06/14/2018

TRUMP ENDEAVOR 12 LLC (Com: END12)

CD-128504 UST

Inv Date	Invoice Number	Description	Invoice Amt	Deductions	Net Amount
12/14/16	12/14/16 [redacted]		18.48		18.48
TO: UNITED STATES TREASURY			Check Date 12/15/16	Ck. No. 001374	18.48

THIS CHECK IS PRINTED ON CHEMICAL REACTIVE PAPER WHICH CONTAINS A WATERMARK AND HAS MICRO PRINTING IN THE SIGNATURE LINE.

TRUMP ENDEAVOR 12 LLC
725 5TH AVENUE
NEW YORK, NY 10022

CAPITAL ONE, N.A.
57 WEST 57TH STREET
NEW YORK, NY 10019

50-791/214

NO. 001374

CHECK DATE 12/15/16

CHECK AMOUNT ****$18.48**

VOID VOID

PAY **EIGHTEEN DOLLARS AND FORTY EIGHT CENTS**********

TO THE ORDER OF UNITED STATES TREASURY

VOID

MP

⑈001374⑈ [redacted]

FILED: NEW YORK COUNTY CLERK 06/14/2018 11:10 AM INDEX NO. 451130/2018
NYSCEF DOC. NO. 45 RECEIVED NYSCEF: 06/14/2018

SEVEN SPRINGS LLC (Com: SEVSPG)

CD-128504 UST

Inv Date	Invoice Number	Description	Invoice Amt	Deductions	Net Amount
12/14/16	12/14/16 [redacted]		3,213.19		3,213.19
TO: UNITED STATES TREASURY			Check Date 12/15/16	Ck. No. 004609	3,213.19

THIS CHECK IS PRINTED ON CHEMICAL REACTIVE PAPER WHICH CONTAINS A WATERMARK AND HAS MICRO PRINTING IN THE SIGNATURE LINE

SEVEN SPRINGS LLC
725 5TH AVENUE
NEW YORK, NY 10022

CAPITAL ONE, N.A.
57 WEST 57TH STREET
NEW YORK, NY 10019

50-791/214

NO. 004609

CHECK DATE 12/15/16

CHECK AMOUNT ****$3,213.19**

VOID VOID

PAY **THREE THOUSAND TWO HUNDRED THIRTEEN DOLLARS AND NINETEEN CENTS**********

TO THE ORDER OF UNITED STATES TREASURY

VOID

MP

⑈004609⑈ [redacted]

SUPREME COURT OF THE STATE OF NEW YORK
COUNTY OF NEW YORK

THE PEOPLE OF THE STATE OF NEW YORK, by BARBARA D. UNDERWOOD, Attorney General of the State of New York,

Petitioner,

-against-

DONALD J. TRUMP, DONALD J. TRUMP JR., IVANKA TRUMP, ERIC F. TRUMP, and THE DONALD J. TRUMP FOUNDATION,

Respondents.

Index No.

MEMORANDUM OF LAW IN SUPPORT OF THE VERIFIED PETITION

BARBARA D. UNDERWOOD
Attorney General
of the State of New York
28 Liberty Street
New York, New York 10005

Attorney for Petitioner

MATTHEW COLANGELO, *Executive Deputy Attorney General*
JAMES SHEEHAN, *Chief of Charities Bureau*
LAURA WOOD, *Senior Advisor and Special Counsel*
YAEL FUCHS, *Co-Chief of the Enforcement Section*
STEVEN SHIFFMAN, *Assistant Attorney General*
PEGGY FARBER, *Assistant Attorney General*

Of Counsel

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Petitioner, the People of the State of New York, by Barbara D. Underwood, Attorney General of the State of New York ("Attorney General"), respectfully submits this Memorandum of Law in support of the Verified Petition.

PRELIMINARY STATEMENT

The Attorney General brings this special proceeding to dissolve the Donald J. Trump Foundation (the "Foundation") and to obtain remedies from its directors, Donald J. Trump ("Mr. Trump"), Ivanka Trump, Donald Trump Jr. and Eric Trump (together with Mr. Trump, the "Board" or "Individual Respondents") for their failure to properly administer the charitable assets entrusted to their care. For more than a decade, the Foundation has operated in persistent violation of state and federal law governing New York State charities. As set forth in detail below, the Foundation and the Board violated multiple sections of the New York Not-for Profit Corporation Law ("N-PCL"), the New York Estates, Powers and Trusts Law ("EPTL"), and the New York Executive Law ("Executive Law"). The Foundation and the Board failed to discharge the most basic fiduciary obligations or implement elementary corporate formalities required by law. The Foundation also repeatedly and willfully entered into self-dealing transactions at the direction of Mr. Trump. Charitable assets were used to pay off legal obligations of Mr. Trump personally and the business entities he controlled, to promote Trump hotels, to purchase personal items, and, in 2016, to promote Mr. Trump's campaign for President in violation of state and federal law, and the terms of the Foundation's own certificate of incorporation, in which Mr. Trump attested – as required by law – that the Foundation would not intervene in "any political campaign on behalf of any candidate for public office."

As a result of these persistent violations of law by Mr. Trump and the other Individual Respondents, the Attorney General brings this special proceeding to dissolve the Foundation pursuant to Article 11 of the N-PCL and to have its assets transferred to suitable charitable organizations. The Attorney General is seeking a court-ordered dissolution, despite the Foundation's stated intent to dissolve, because dissolution alone is not a sufficient remedy in light

of the egregious wrongdoing here, particularly with respect to the Foundation's participation in Mr. Trump's campaign for president in 2016.

Accordingly, pursuant to the N-PCL, EPTL and Executive Law, the Attorney General seeks an order (i) finding that the Individual Respondents breached their fiduciary duties to the Foundation and requiring them to account and make restitution for the harm resulting from their violation of duties; (ii) enjoining Mr. Trump for a period of ten years and each of the remaining Individual Respondents for a period of one year from future service as an officer, director or trustee, or in any other capacity as a fiduciary of any not-for-profit or charitable organization incorporated or authorized to conduct business in the State of New York; (iii) requiring the Individual Respondents to make restitution and pay all damages resulting from their violations of duty and misuse of charitable assets (iv) requiring Mr. Trump to pay an amount equal to double the amount of benefits improperly obtained through related party transactions entered into after July 1, 2014; (v) dissolving the Foundation and declaring that it has operated in a "persistently . . . illegal manner" and has "abused its powers contrary to the public policy of the state"; and (vi) granting such other and further relief as the Court may deem just and proper.

The comprehensive factual record submitted in this proceeding, which is summarized below and set forth in the accompanying affirmation and exhibits, establishes, beyond genuine dispute, the Attorney General's claims.[1] As a result, the Attorney General respectfully requests that the Court grant the relief requested in the Verified Petition.

STATEMENT OF FACTS

The Foundation's stated mission is to "receive and maintain a fund . . . to [be] use[d] . . . exclusively for charitable . . . purposes either directly or by contributions to organizations that qualify as exempt organizations under section 501(c)(3) of the Internal Revenue Code." (Aff. ¶ 10, Ex. 2. at Section Second.) In accordance with the N-PCL and the Code, the Foundation's certificate

[1] Submitted herewith is the Affirmation of Assistant Attorney General ("AAG") Steven Shiffman in Support of the Verified Petition, dated June 13, 2018, ("Shiffman Affirmation" or "Aff."), the exhibits thereto, and an appendix of unreported cases.

of incorporation provides that "[n]o part of the property . . . of the corporation shall be diverted in any manner directly or indirectly or otherwise inure to the benefit of any member, trustee, director or officer of the corporation or any private individual." (*Id.* at Section Sixth.)

The Foundation, which does not have any employees, delegated its operations to the accounting office of the Trump Corporation, Inc., a management company owned by Mr. Trump located in Trump Tower. (Aff. ¶ 14.) The Trump Corporation supplies back office services to several hundred business entities controlled by Mr. Trump that make up the Trump Organization, Inc. (the "Trump Organization"). (*Id.*) The accounting staff's responsibilities for the Foundation are the same as its responsibilities for the other businesses in the Trump Organization, so that in terms of management, personnel, policies and practices, the Foundation's operations are largely indistinguishable from other entities in the Trump Organization. (*Id.*)

Organized in 1987, the Foundation has for decades operated as little more than a shell that functions without any of the structure required by law. The Board has not met since 1999 and does not oversee the activities of the Foundation in any way. (*Id.* ¶ 15.) Mr. Trump was the sole signatory on the Foundation's bank accounts, and directed all grants and other disbursements from the Foundation. (*Id.* ¶ 16.) Accounting staff for the Trump Corporation had responsibility for issuing checks from the Foundation and, without obtaining approval from the Foundation's Board, would then present the checks to Mr. Trump for signature. (*Id.*) The Board did not ensure that the accounting staff was adequately trained to carry out this task and there were no procedures in place to verify that the Foundation was the proper source of funds for checks that were issued from the Foundation's accounts. (*Id.* ¶ 17.) As a result of this lack of oversight, the Foundation's charitable assets were to benefit Mr. Trump and other entities in which he had an interest. (*Id.* ¶ 19.)

The Foundation's controls were inadequate in other important ways. Despite repeatedly entering into transactions that benefitted related parties (i.e., Mr. Trump or entities in which he had an interest), the Foundation never had a conflict of interest policy. (*Id.* ¶ 18.) Even after amendments to the N-PCL and the EPTL that took effect in July 2014 required the Foundation to

adopt such a policy, *see* N-PCL § 715-A; EPTL § 8-1.9(d), the Foundation failed to do so. (Aff. ¶ 18.) Similarly, the Foundation did not have an investment policy, even though the N-PCL required it to have such a policy by no later than 2010. *See* N-PCL § 552(f). (Aff. ¶ 20.)

The Foundation's Participation in the Iowa Fundraiser

The Foundation is recognized as tax-exempt under Section 501(c)(3) of the Code and is classified as a private foundation under Section 509(a) of the Code. As such, it is strictly prohibited from entering partisan politics and supporting candidates for political office. In accordance with the Code and the N-PCL, the Foundation's certificate of incorporation provides that "[n]o part of the activities of the corporation shall be . . . participating or intervening in (including the publication or distribution of statements) any political campaign on behalf of any candidate for public office." (Aff. ¶ 10, Ex. 2 at Section Seventh; N-PCL § 406.)

Notwithstanding this prohibition, the Foundation and Donald J. Trump for President, Inc. (the "Trump Campaign" or "Campaign") coordinated extensively in connection with a nationally televised fundraiser held in Des Moines, Iowa on January 28, 2016 (the "Iowa Fundraiser" or "Fundraiser"), and the disbursement of the proceeds from it. (Aff. ¶ 21.) Candidate Trump decided to conduct the Fundraiser in lieu of participating in a televised debate of the Republican presidential candidates immediately before the February 1, 2016 Iowa caucuses. (*Id.*)

In a filing submitted to the Attorney General's Charities Bureau and signed by Mr. Trump, the Foundation asserted that the Fundraiser was a Foundation event. The filing states that the Foundation "held [the] nationally televised fundraiser in Iowa to raise funds for veterans' organizations . . . [and] created a website to allow donors to make charitable contributions online." (Aff. ¶ 22, Ex. 10 at Part G, Line 3(c)). In fact, the Iowa Fundraiser was planned, organized, and paid for by the Trump Campaign, with only administrative assistance from the Foundation. The Campaign, for example, created a website for the event, DonaldTrumpforVets.com, to accept donations from the public. (*Id.* ¶ 23.) The website homepage featured the Foundation's name at the top of the page and informed visitors that the Foundation was a 501(c)(3) charity. (*Id.*) At the

televised fundraising event, the podium was decorated with a sign that incorporated Trump Campaign themes and slogans, displaying the DonaldTrumpForVets.com website on a blue placard with a red border nearly identical to Mr. Trump's standard Campaign sign and billboards, along with Mr. Trump's name in capital letters and the Campaign's trademarked slogan, "Make America Great Again!" (*Id.* ¶ 25.)

The Iowa Fundraiser generated approximately $5.6 million in donations. (*Id.* ¶ 26.) Of that total, $2.823 million was deposited into the Foundation account. (*Id.*) The balance was donated directly from private donors to veterans charity groups. (*Id.*) None of the money donated to the Foundation came from Mr. Trump personally. (*Id.* ¶ 41.)

Following the Fundraiser, senior Trump Campaign staff dictated the manner by which the Foundation made grants from its proceeds, directing the timing, amounts, and recipients of the grants. (*Id.* ¶ 27.) Campaign staff directed the Foundation to make at least five $100,000 grants in Iowa in the days immediately before the February 1, 2016 Iowa caucuses, the first nominating contest of the presidential primaries for the 2016 presidential election.[2] (*Id.* ¶ 36-39.)

The disbursements of Foundation funds to Iowa organizations, at Trump Campaign events in Iowa, in the four-day period immediately preceding the Iowa caucuses, were not coincidental or fortuitous. On January 29, 2016, Corey Lewandowski, then Mr. Trump's campaign manager, emailed Allen Weisselberg, the chief financial officer of the Trump Organization and treasurer of the Foundation, to ask, "Is there any way we can make some disbursements [from the proceeds of the fundraiser] this week while in Iowa? Specifically, on Saturday." (*Id.* ¶ 29, Ex. 15.) The same day, Mr. Lewandowski emailed Jeffrey McConney, the Trump Organization controller, a list of veterans organizations, created by Trump Campaign staff, to receive grants from the Foundation. (*Id.*, Ex. 16.)

The Foundation then permitted the Trump Campaign to exhibit and award enlarged presentation copies of supposed Foundation checks to grant recipients at Trump Campaign rallies

[2] Although five $100,000 grants were announced at campaign events before the Iowa caucuses, with presentation copies of the checks displayed at the events, two of the actual checks were not issued until later in February.

in Iowa in the days leading to and including the day of the Iowa caucuses (February 1, 2016) for the political benefit of Mr. Trump and his Campaign. (*Id.* ¶ 36.) Mr. Trump held several such rallies, at which he personally distributed presentation copies of Foundation checks to Iowa veterans groups. (*Id.*) The Foundation's name and address were printed on the enlarged checks, along with the Trump Campaign's slogan, "Make America Great Again!," Mr. Trump's name in large letters, and a smaller reference to the DonaldTrumpForVets.com website. (*Id.*) At one such rally, Jerry Falwell, Jr., in endorsing Mr. Trump's candidacy, touted Mr. Trump as a candidate and credited him personally as the one making grants from the proceeds of the Iowa Fundraiser, stating, "I mean, how often do you see a presidential candidate giving money away instead of taking it. I think that is wonderful." (*Id.* ¶ 38.) At another rally, Mr. Trump himself drew a connection between the distribution of checks and his political success:

> In lieu of the [Republican presidential primary] debate, I said let's have a rally for the veterans. . . . At that rally, we raised in one hour six million dollars. . . . So what we did, we raised this money, and we are giving it out, and we just gave out a check for a hundred thousand dollars a little while ago, and we are giving out another check, and they can bring it up and we are going to deliver it right here.. . . . We have so many of these checks. They are all over the place. We are giving them out. This was in lieu, and, by the way, the poll numbers just came down from New Hampshire, I went through the roof. I think they respect the fact that I, that we stand up for our rights . . . . So, congratulations to [the] Mulberry Street [veterans charity, receiving a grant from the Foundation].

(*Id.* ¶ 39.)

From the time of the Iowa Fundraiser in January, through the end of May when the bulk of the funds were distributed, the Foundation ceded control over the distribution of its charitable funds to senior staff of the Trump Campaign. For example, shortly after the Iowa Fundraiser, Trump Corporation CFO Weisselberg, on behalf of the Foundation, asked Mr. Lewandowski to "start thinking about how you want to distribute the funds collected for the Vets." (*Id.* ¶ 28, Ex. 15.) Mr. Lewandowski responded that he wanted the first disbursements to be made "while in Iowa" on the Saturday before the Iowa caucus. (*Id.* ¶ 29.) Similarly, on February 16, 2016, Trump Corporation controller McConney wrote to Mr. Lewandowski on behalf of the Foundation seeking further direction from the Trump Campaign concerning the Foundation's fundraising activities and

charitable grants: "Do you have a list of which veterans charities you want these funds sent to and how much for each charity?? . . . Lastly, how much longer do you want to keep the TrumpForVets website up and running?" (Aff. ¶ 32, Ex. 19.)

On May 31, 2016, after press reports described Mr. Trump's failure to disburse charitable funds received during the Iowa Fundraiser, Mr. Trump held a press conference at which he discussed the presidential campaign and then announced the distribution of the remaining proceeds from the Iowa Fundraiser. (*Id.* ¶ 40.) And, as with the Iowa events, the Trump Campaign's slogan was prominently displayed in connection with the announcement of the Foundation's charitable giving. (*Id.*) That same month, the Trump Campaign uploaded to its website a list of the recipient organizations. The list bore the title "Donald J. Trump Veteran Fundraiser," with no mention of the Foundation. (*Id.*)

All of the grants made by the Foundation from the proceeds of the Iowa Fundraiser were selected by the Trump Campaign, with the only tacit approval by the Foundation coming from Mr. Trump, whose campaign committee, the Trump Campaign, benefitted from the manner in which the grants were disbursed. (*Id.* ¶ 41.)

Mr. Trump not only benefitted politically from the grants made by the Foundation, but also benefitted because he had a financial interest in his Campaign. Mr. Trump, who asserted that he was self-funding his campaign, invested approximately $66 million in it over the course of seventeen months between June 2015 and November 2016. (*Id.* ¶ 42.) The $66 million he invested included both loans and contributions. As of the end of January 2016, when the Iowa Fundraiser took place, Mr. Trump had loaned the Campaign approximately $17.5 million. (*Id.*)

The Foundation engaged in unlawful political activity on at least one other occasion. On September 9, 2013, the Foundation issued a check in the amount of $25,000 to "And Justice for All," a Florida political organization that supported the re-election of Pam Bondi to the position of Florida Attorney General. (*Id.* ¶ 44.) On March 23, 2016, the day after a *Washington Post* story revealed some of the details of the transaction and reported that a government watchdog group had

filed a complaint about the contribution, the Foundation filed an IRS Form 4720 ("Return of Certain Excise Taxes on Charities and Other Persons") disclosing the transaction and that excise tax was due because the transaction constituted impermissible political activity. (*Id.* ¶ 54.) Mr. Trump paid the applicable excise tax and signed the Form 4720. (*Id.*)

Other Illegal Conduct by the Foundation

In addition to the political activity described above, the Foundation entered into at least five self-dealing transactions with not-for-profit organizations that were unlawful because they benefitted Mr. Trump and for-profit entities that he controlled:

- On September 11, 2007, the Foundation made a $100,000 payment to settle legal claims against Mar-A-Lago, LLC, LC ("Mar-A-Lago"), an entity in which Mr. Trump has a 99.99% ownership interest (the "Mar-A-Lago Transaction");
- On February 14, 2012, the Foundation made a $158,000 payment to settle legal claims against The Trump National Golf Club, which is owned by DJT Holdings, LLC, an entity that is directly and indirectly owned by Mr. Trump (the "Trump National Transaction");
- On November 5, 2013, the Foundation made a $5,000 payment to the DC Preservation League for promotional space featuring Trump International Hotels in charity event programs. This payment benefitted Trump International Hotel Management, LLC, an organization controlled by the directors of the Foundation;
- On March 20, 2014, the Foundation made a $10,000 payment for a painting of Mr. Trump that was purchased at a charity auction and displayed at Trump National Doral Miami, an entity owned by Trump Endeavor 12 LLC, which is owned by Mr. Trump; and
- On December 14, 2015, the Foundation made a $32,000 payment in connection with a pledge by Seven Springs, LLC, an entity owned by DJT Holdings, LLC, to fund the management of a conservation easement.

(*Id.* ¶ 55.) None of these transactions were considered or approved by the Board. (*Id.*)

The Foundation again filed Forms 4720 and paid excise taxes on three of the self-dealing transactions listed above, acknowledging that these transactions constituted improper self-dealing. (*Id.* ¶¶ 68-72.) It has not done so with respect to the Mar-A-Lago or Trump National Transactions, but, after the commencement of the Attorney General's investigation, Mr. Trump has restored the funds paid in those two transactions to the Foundation.

ARGUMENT

As set forth below, it is beyond genuine dispute that the Individual Respondents committed numerous and serious breaches of fiduciary duty that require them to account for their actions and pay restitution, require Mr. Trump to pay penalties for his self-dealing transactions, and warrant bans on the Individual Respondents from future service as fiduciaries of charitable organizations in this State. In addition, there can be no dispute that the Foundation should be dissolved, with its assets transferred by the Court, through *cy pres*, to another not-for-profit organization that will use them for the charitable purpose for which they were intended. As a result, this Court should grant the relief sought in the Verified Petition.

I. THE ATTORNEY GENERAL MAY BRING A SPECIAL PROCEEDING TO OBTAIN THE RELIEF SOUGHT IN THE PETITION

The Attorney General's authority to bring a special proceeding pursuant to Article 4 of the New York Civil Practice Law and Rules ("CPLR") for the relief sought in the Verified Petition is clear. The Attorney General is charged by statute with the unique responsibility and duty of supervising charitable organizations to protect donors and beneficiaries. *See People v. James*, 39 Misc.3d 1206(A), 2013 WL 1390877, *4 (Sup. Ct., N.Y. Cty. Apr. 3, 2013) ("Given 'the significant public interest in the management and affairs of not-for-profit corporations,' the 'Attorney General has extensive supervisory and enforcement authority over not-for-profit corporations.'" (citations omitted)).

In particular, to fulfill this oversight responsibility, N-PCL § 112 grants the Attorney General broad enforcement powers, including the authority to bring "an action or special proceeding" to "dissolve a corporation that has acted beyond its capacity or power or to restrain it from carrying on unauthorized activities," "enforce any right given . . . to members, a director or an officer of a charitable corporation" or "enjoin, void or rescind any related party transaction [and] seek damages and other appropriate remedies, in law or equity, in addition to any actions pursuant to section 715 (Related party transactions) of this chapter." N-PCL §§ 112(a)(1), (5), (7), (10); *see, e.g.*, *Cuomo v. Daniels*, 25 Misc.3d 1226(A), 2009 WL 3823257, *2, *5-6 (Sup. Ct.,

Sullivan Cty. Oct. 28, 2009) (granting Attorney General's petition in special proceeding pursuant to N-PCL §§ 112, 510, 720 & 1102 and EPTL § 8-1.4), *amended on other grounds*, 2010 WL 11590959 (Sup. Ct., Sullivan Cty. May 5, 2010). In addition, under the EPTL, the Attorney General is vested with authority to supervise all persons or entities holding charitable assets in New York, to "protect[] the public interest in charitable uses, purposes and dispositions." EPTL § 8-1.4(n). To fulfill this oversight responsibility, the Attorney General is given broad power to "institute appropriate proceedings to . . . secure the proper administration of any trust, corporation or other relationship to which [EPTL § 8-1.4] applies." EPTL § 8-1.4 (m); *see* EPTL § 8-1.4(a); *see, e.g.*, *Daniels*, 2009 WL 3823257, *2, *5-6.

In a special proceeding, "[t]he court shall make a summary determination upon the pleadings, papers and admissions to the extent that no triable issues of fact are raised" and the court "may make any orders permitted on a motion for summary judgment." CPLR 409(b); *Karr v. Black*, 55 A.D.3d 82, 86 (1st Dep't 2008). Special proceedings are subject to the same evidentiary standard of proof as a motion for summary judgment made in an action. *Karr*, 55 A.D.3d at 86. Thus, "[t]he movant must tender evidence by proof in admissible form to establish the cause of action 'sufficiently to warrant the court as a matter of law in directing judgment.'" *In re Fin. Guar. Ins. Co.,* 39 Misc.3d 209, 210 (Sup. Ct., N.Y. Cty. 2013) (citing CPLR 3212; *Zuckerman v. City of New York*, 49 N.Y.2d 557, 562 (1980)). The burden then shifts to the party opposing the motion to "demonstrate by admissible evidence the existence of a factual issue requiring a trial of the action or tender an acceptable excuse for his failure to do so." *Zuckerman*, 49 N.Y.2d at 560. "[B]are allegations or conclusory assertions are insufficient to create genuine, bona fide issues of fact necessary to defeat such a motion." *In re Fin. Guar. Ins. Co.,* 39 Misc.3d at 210 (citing *Rotuba Extruders, Inc. v. Ceppos*, 46 N.Y.2d 223, 231 (1978)). An evidentiary hearing is unnecessary where the party opposing the motion does not submit evidence sufficient to raise a material issue of fact. *See 22 Park Place Coop., Inc. v. Bd. of Assessors*, 102 A.D.2d 893, 893-94 (2d Dep't 1984); *In re Fin. Guar. Ins. Co.*, 39 Misc.3d at 210.

As set forth below, the evidence submitted herein clearly satisfies this standard and the relief sought in the Verified Petition should be granted.

II. JUDICIAL RELIEF IS WARRANTED FOR THE INDIVIDUAL RESPONDENTS' PERVASIVE AND FREQUENT BREACHES OF FIDUCIARY DUTIES

The Individual Respondents breached their fiduciary duties to the Foundation. As a result of their breaches, the Foundation's assets were wasted and used improperly to serve Mr. Trump's personal, financial and political interests. The Individual Respondents should be held liable for their wrongdoing and should be required to account and pay restitution to the Foundation for, among other things, permitting the Foundation's charitable assets to be wasted and used for the personal benefit of Mr. Trump and entities that he controls.

The Attorney General is authorized to bring suit to compel a director to account for his "neglect of, or failure to perform" his duties or "the acquisition by himself, transfer to others, loss or waste of corporate assets." N-PCL § 720(a), (b). There is no dispute that the Individual Respondents were directors of the Foundation during the period when the actions set forth in the Petition took place. (*See* Aff. ¶¶ 11-12.) Pursuant to the N-PCL and the EPTL, as directors of a not-for-profit corporation, the Individual Respondents each had a fiduciary duty of care and loyalty to the Foundation. *See Schneiderman v. Lower Esopus River Watch, Inc.*, 39 Misc.3d 1241(A), 2013 WL 3014915, *24 (Sup. Ct., Ulster Cty. April 8, 2013) (*"LERW"*); *Manhattan Eye, Ear & Throat Hosp. v. Spitzer*, 186 Misc.2d 126, 151 (Sup. Ct., N.Y. Cty. 1999) (*"MEETH"*). Mr. Trump breached both of these duties and the remaining Individual Respondents breached their duties of care.

The duty of care requires that the directors and officers act "with the care an ordinarily prudent person in like position would exercise under similar circumstances." N-PCL § 717(a).[3] It is fundamental to the duty of care that directors must make a full inquiry into facts relating to decisions affecting the corporation. *Hanson Tr. PLC v. ML SCM Acquisition, Inc.* 781 F.2d 264,

[3] The duty of care standard in the N-PCL is an "'expansion' of the comparable section of the Business Corporation Law." *MEETH*, 186 Misc.2d at 152.

276 (2d Cir. 1986). The duty of care requires that a director's decisions be made on the basis of reasonable diligence "in gathering and considering material information. In short, a director's decision must be an informed one." *Id.* at 274. Decisions made without any deliberation are not protected by the business judgment rule. *Id.* A director's failure to obtain such material information or to make a reasonable inquiry into material matters surrounding a given transaction will subject him or her to liability for damage to the corporation. *Id.* at 274-75.

Here, the Individual Respondents did not merely fail to gather adequate information about transactions the Foundation was entering into, they failed to gather *any* information about the Foundation's affairs, and instead let it execute unlawful transactions without any Board review or approval whatsoever. In particular, the Individual Respondents breached their duty of care as directors of the Foundation when they, among other things: (a) failed to hold board meetings to review the Foundation's affairs and finances; (b) failed to provide oversight of the Foundation or control its activities; (c) failed to institute and maintain internal controls; (d) failed to oversee Trump Corporation accounting staff and permitted that staff to disburse charitable assets entrusted to the Foundation for improper purposes; (e) caused or allowed the Foundation to misuse charitable assets for the benefit of Mr. Trump and his personal, financial and political interests; and (f) in violation of the Foundation's certificate of incorporation and applicable law, allowed the Foundation to participate and intervene on behalf of Mr. Trump in his candidacy for public office in 2016 in an attempt to influence the outcome of the election, and separately, on behalf of Pamela Bondi in her campaign for Florida Attorney General in 2013. (Aff. ¶¶ 15-20.) Because of these breaches, Foundation assets were wasted, and the Foundation was used for improper purposes.

The duty of loyalty requires directors and officers to put the organization's interests above their own interests. "The use of a charity's assets by a director or officer . . . for his or her personal benefit constitutes a violation of his fiduciary dut[y of loyalty]. A fiduciary who violates this duty is responsible for making the corporation whole and is required to repay the losses sustained by the corporation due to his breach." *LERW*, 2013 WL 3014915, *25 (citing N-PCL), *27 (citing

EPTL); *Vacco v. Aramony*, slip op., at 7-8, 15 (Sup. Ct. N.Y. Cty. Aug. 7, 1998) (Attorney General may sue for breach of fiduciary duty, pursuant to EPTL § 8-1.4, for the loss of charitable funds used for a fiduciary's personal benefit). Here, as set forth above, Mr. Trump repeatedly caused the Foundation to enter into transactions that benefitted him or entities in which he had an interest, putting his allegiance to his other interests above those of the Foundation. (*See* Point III, *infra.*) For example, Mr. Trump used the Foundation's assets to settle a litigation brought against Mar-A-Lago, even though the Foundation played no role in that dispute. In 2016, he caused the Foundation to make expenditures from the proceeds of the Iowa Fundraiser in order to aid his presidential campaign, causing the Foundation to make in-kind contributions to his Campaign. His Campaign was bolstered by his actions, which Mr. Trump asserted help bring his "poll numbers . . . through the roof." As set forth in more detail in Point III, Mr. Trump's improper actions wasted the Foundation's assets and deprived the Foundation of the opportunity to use the $2.823 million for grants to independently vetted organizations rather than to grantees that were chosen because of their benefit to Mr. Trump's Campaign. Mr. Trump's use of the Foundation's assets for his own benefit, as well as the benefit of entities in which he had an interest, harmed the Foundation and constituted a breach of his duty of loyalty, in violation of the EPTL and N-PCL. (Aff. ¶¶ 21-72.)

The Individual Respondents must be held accountable for the harm the Foundation has suffered as a result of their repeated breaches of fiduciary duty that have wasted the Foundation's assets and put its tax-exempt status in jeopardy. In particular, this Court should order the Individual Respondents to produce to the Attorney General and to this Court a sworn accounting of the assets and liabilities of the Foundation and to pay restitution for the waste they have permitted. *Hammerstein v. Conference on Jewish Material Claims Against Germany, Inc.*, No. 100767/2007, 2008 WL 938447, at *7 (Sup. Ct., N.Y. Cty. Mar. 24, 2008) (Attorney General may seek accounting from not-for-profit organization); *see, e.g.*, *People v. CSA Credit Solutions of America, Inc.*, No. 401225/09, 2012 WL 1577961, at *6 (Sup. Ct., N.Y. Cty. Apr. 30, 2012) (a court may direct a party to render an accounting to the Attorney General in order to facilitate

restitution). Such an accounting is necessary for this Court and the Attorney General to accomplish an orderly dissolution of the Foundation and for the *cy pres* distribution of its assets to one or more organizations that will use the assets to conduct the charitable work that the Foundation was established to, but did not, perform.

III. MR. TRUMP MUST PAY RESTITUTION AND PENALTIES FOR CAUSING THE FOUNDATION TO ENTER INTO WRONGFUL RELATED PARTY TRANSACTIONS FOR HIS BENEFIT

Mr. Trump exploited his control of the Foundation and used it for his own purposes, actions that violate N-PCL § 715 and EPTL § 8-1.9, which prohibit improper related party transactions. Under Mr. Trump's leadership, the Foundation paid legal obligations incurred by entities Mr. Trump owned, paid to promote his hotels, purchased personal items for his family and/or the Trump Organization, and made in-kind contributions to his presidential Campaign. Each of these payments constituted a related party transaction between the Foundation and Mr. Trump or entities in which he had a substantial financial interest. In each case, Mr. Trump's decision to use the Foundation's charitable assets for his benefit or the benefit of entities in which he had an interest was his alone and was not approved by or considered by the Foundation's Board, let alone any independent directors.

Under New York law, a "related party transaction" is any transaction, agreement or any other arrangement in which a related party has a financial interest and in which the corporation is a participant. N-PCL § 102(a)(24). A "related party" is defined to include "any director, officer or key person of the corporation" and any relative of such a person. N-PCL § 102(a)(23). The N-PCL and EPTL set forth procedures that must be followed by a not-for-profit corporation before participating in a related party transaction.[4] Pursuant to N-PCL § 715 and EPTL § 8-1.9, the board of directors must make a determination, prior to entering into the transaction, that it is fair,

[4] These provisions went into effect on July 1, 2014, and thus were governing law when the Foundation made a payment to the North American Land Trust and made the in-kind contributions to the Trump Campaign. Although the prior version of the law prohibited related party transactions that were not made in good faith, the statute did not specify the detailed procedures for evaluating such transactions that the law now requires.

reasonable, and in the corporation's best interest. N-PCL § 715(a); EPTL § 8-1.9(c)(1). If the related party has a substantial interest in the transaction, the board or authorized committee must consider alternative transactions, approve the transaction by not less than a majority vote, and document in writing the basis for the board's or committee's approval. N-PCL § 715(b); EPTL § 8-1.9(c)(2). As set forth below, the Foundation did not follow any of the required procedures before entering into these transactions.

Pursuant to N-PCL § 715(f)(3) and EPTL § 8-1.9(c)(4)(C), the Attorney General may seek to require any person to "[r]eturn or replace any property or other assets lost to the corporation as a result of [a related party] transaction." In addition, "in the case of willful and intentional conduct," the Attorney General may seek to have the responsible party pay "an amount up to double the amount of any benefit improperly obtained." N-PCL § 715(f)(4); EPTL § 8-1.9(c)(4)(D).

Here, Mr. Trump was a related party with respect to the Foundation by virtue of his position as director and president of the Foundation. N-PCL § 102(a)(23)(i). Indeed, the term "related party" substantially understates Mr. Trump's connection to the organization. There was virtually no sense in which the Foundation had an existence independent of Mr. Trump. The Board existed in name only. The Foundation had no employees of its own and was used, essentially, as a checkbook for Mr. Trump to make payments – primarily with other people's money – to not-for-profit organizations.

As described above and detailed in the Shiffman Affirmation, Mr. Trump caused the Foundation to enter into several related party transactions. In particular, he caused the Foundation to: (i) pay $100,000 to the Fisher House Foundation to settle litigation claims against a corporate entity owned by Mr. Trump, Mar-A-Lago; (ii) pay $158,000 to the Martin B. Greenberg Foundation to settle litigation claims against Mr. Trump's entity, the Trump National Golf Club; (iii) pay $5,000 to the DC Preservation League to promote Trump hotels in a brochure for a charity event; (iv) pay $10,000 to the Unicorn Children's Foundation purchase a self-portrait at a charity

auction; (v) pay $32,000 to the North American Land Trust to satisfy an obligation incurred by Seven Springs LLC, an entity he owned; and (vi) make $2.8 million in in-kind contributions to the Trump Campaign.

The Foundation admitted in filings with the IRS made after the commencement of the Attorney General's investigation, that the transactions with the DC Preservation League, the Unicorn Children's Foundation, and the North American Land Trust were self-dealing transactions – i.e., the analogous term in the Code for related party transactions, *see* 26 U.S.C. 4941(d)(1) – and the Foundation paid the corresponding excise tax on the transactions, with Mr. Trump restoring the funds to the Foundation. None of these transactions were considered or approved by the Foundation's Board. Without admitting that the Mar-A-Lago and Trump National Transactions were self-dealing, Mr. Trump restored the $258,000 used in those transactions to the Foundation. It is beyond genuine dispute, however, that those two transactions were related party transactions. Mr. Trump owned Mar-A-Lago and the Trump National Golf Club, and obtained a significant benefit from the transactions by using the Foundation's charitable assets to relieve those organizations of the obligation to make payments of $100,000 and $158,000, respectively, pursuant to litigation settlement agreements. (Aff. ¶¶ 56-68.) His doing so was a violation of the N-PCL and EPTL's prohibition on self-interested related party transactions and his duty of loyalty. *See, e.g., Scheuer Family Found. v. 61 Assocs.*, 179 A.D. 2d 65, 71-72 (1st Dep't 1992) (directors violated duties by investing charity's assets in company they partially owned, using an investment company they partially owned); *LERW*, 2013 WL 3014915, *25 - *26 (officer's use of charity's assets "for personal use," by, *inter alia*, writing checks to companies he controlled, "constitute[d] waste and self-dealing, in violation of his duty of loyalty").

The Foundation's decision to grant complete control over the disbursement of the $2.8 million it received from the Iowa Fundraiser to the Trump Campaign resulted in repeated improper in-kind contributions by the Foundation to the Campaign, each of which was an improper related party transaction. Mr. Trump, who repeatedly asserted he was self-funding his presidential

campaign, had a substantial financial interest in the Foundation's transactions with his Campaign. According to campaign finance disclosures filed in December 2016 with the Federal Election Commission, Mr. Trump invested $66 million of his own money (including $47.5 million in loans and $18.6 million in contributions) into the Trump Campaign account before the end of 2016. (Aff. ¶ 42.) At the time of the Iowa Fundraiser, Mr. Trump had contributed only $250,000 to the campaign but had loaned it had approximately $17.5 million. (*Id.*) In addition to the obvious benefit of being elected to office after a successful campaign, Mr. Trump's significant investments in his self-funded campaign, particularly his nearly $50 million in loans to it, gave him a substantial financial interest in the campaign's success and in the transactions between the Trump Campaign and the Foundation. *See generally First Hill Partners, LLC v. Bluecrest Capital Mgmt. Ltd.*, 52 F. Supp. 3d 625, 642 (S.D.N.Y. 2014) (secured creditor "had a clear financial interest in the business of [the debtor]"); Restatement (Second) of Torts § 769, cmt. a, illus. 1 (lender whose chance of being repaid depends on success of business has a financial interest in business of borrower). Indeed, the very essence of the transactions was to cede to Mr. Trump and his Campaign the ability to use millions of dollars in order to assist Mr. Trump in his candidacy. Every dollar the Campaign received was a dollar Mr. Trump did not have to invest or put at risk. Certainly, Mr. Trump had a financial interest in transactions that gave him control over the disbursement of millions of dollars.

Occupying positions on both sides of the transactions, Mr. Trump knowingly and deliberately led the Foundation to engage in the prohibited related party transactions with his Campaign without following any of the procedures required by law in order to serve his personal interests. For example, the Foundation's Board did not meet to approve the Foundation's participation in the Iowa Fundraiser or the distribution of the proceeds from it, no independent directors evaluated the transactions, and no alternative transactions – i.e., grants to veterans organizations not directed by the Campaign – were considered.

Under N-PCL § 715 and EPTL § 8-1.9, Mr. Trump must reimburse the Foundation for the losses it incurred as a result of the improper related party transactions. Here, the Foundation lost

$2.8 million that was contributed through the Iowa Fundraiser because the Trump Campaign planned, organized, and directed the Foundation's distribution of those funds to boost Mr. Trump's candidacy, causing the Foundation to issue grants to organizations chosen because there would be a benefit to the Trump Campaign. Indeed, at least $500,000 was given out at Trump Campaign rallies in Iowa just prior to the crucial Iowa Republican caucuses. The fact that the distributions also benefitted charitable organizations does not change the fact that Mr. Trump, a related party with complete control of the Foundation, instructed the Foundation to, essentially, convert tax-exempt charitable contributions into campaign funds. The Foundation never had the opportunity to make grants from the proceeds of the Iowa Fundraiser to veterans groups that were chosen on the basis of independent objective criteria, untainted by improper influence of the Trump Campaign. As a result, pursuant to N-PCL § 715(f)(3) and EPTL § 8-1.9(c)(4)(C), Mr. Trump must reimburse $2.8 million to the Foundation.

The court should also order Mr. Trump to pay an amount up to double the amount of the benefit he improperly obtained from the transactions arising out of the Iowa Fundraiser because his conduct with respect to those transactions was willful and intentional. Section 715(f)(4) and EPTL § 8-1.9(c)(4)(D) each provide that with respect to any related party transaction, the Attorney General may seek to require any person to "[p]ay, in the case of willful and intentional conduct, an amount up to double the amount of any benefit improperly obtained." Willful and intentional conduct can be inferred from the facts and circumstances. *Grgurovic v. Controlled Combustion Co.*, 82 A.D.3d 669, *1 (1st Dep't 2011) (Mem.); *Stein v. Sobel*, 162 A.D.2d 786, 787 (3d Dep't 1990); *see, e.g.*, *In re Denes*, 147 A.D.3d 1144, 1146 (3d Dep't 2017) (willful misconduct can be inferred from a person's access to official documents giving notice that actions are prohibited); *see also Thorne v. Commissioner*, 99 T.C. 67, 107 (1992) (interpreting 26 C.F.R. § 53.4945-1(a)(2), holding that "if a foundation manager has knowledge of sufficient facts concerning a grant to enable him to determine that it would be a taxable expenditure, and if he agrees to the making of the grant in a 'voluntary, conscious, and intentional' manner, then he has done so willfully.")

Mr. Trump's conduct with respect to the transactions was willful and intentional. The evidence demonstrates that Mr. Trump and his agents at the Campaign commandeered the Foundation and took control of the proceeds from the Fundraiser specifically to benefit the Campaign. Mr. Trump knew he could not use the Foundation's assets for his own benefit and the benefit of the Campaign. Mr. Trump signed the Foundation's certificate of incorporation, which sets forth the prohibition on self-dealing, under penalties of perjury. (Aff. ¶ 10, Ex. 2.) Other documents Mr. Trump signed further establish his knowledge of the prohibition on political activity by charities. For example, not only did the Foundation's certificate of incorporation prohibit it from engaging in political activity, but Mr. Trump also repeatedly swore under penalty of perjury in documents filed with the Attorney General's office that the representations in the Foundation's annual tax filings – that it did not "participate or intervene in any political campaign" and did not carry out activities that would incur excise taxes for influencing "the outcome of a specific public election" – were true and correct. (*Id.* ¶ 43, Ex. 28 at VII-A, VII-B.) Mr. Trump also gave speeches arguing that the ban on charities engaging in political activity supporting a candidate, a well-established and absolute prohibition, should be overturned. (Aff. ¶ 43.) Further, on March 23, 2016, the Foundation filed an IRS Form 4720, signed by Mr. Trump, disclosing the improper payment to Ms. Bondi's election committee and paying the federal excise tax in connection with that payment. (*Id.*, Ex. 29.) This filing further demonstrates Mr. Trump's awareness of the prohibition on using Foundation funds in support of a candidate.

The Foundation's involvement in the Iowa Fundraiser and the distribution of proceeds from it cannot be laid to inadvertence or error by lower-level staff members. Mr. Trump's active role in the Fundraiser and the distribution of its proceeds at campaign events demonstrate that he willfully and intentionally used the Foundation's assets to assist his Campaign. The signs displayed at the podium where Mr. Trump stood during the Iowa Fundraiser were decorated with the Foundation's name and website address alongside the Trump Campaign slogan. At the Fundraiser, Mr. Trump solicited contributions to his Foundation rather than to veterans groups directly, apparently because

doing so would give him the opportunity to direct the disbursement of those funds in a manner advantageous to his Campaign. And Mr. Trump and his Campaign seized the opportunity to use the donations for his benefit. Just days after the Fundraiser and before the Iowa caucuses, Mr. Trump began distributing Foundation grants at his Iowa campaign rallies, handing out enlarged presentation copies of Foundation checks that had his name and the Trump Campaign slogan in bold letters. Mr. Trump not only signed the checks, but he also personally distributed the presentation copies at the campaign rallies, and did so in a manner designed to maximize the credit to himself, intentionally blurring the fact that the grants being distributed came from the Foundation and not from him personally.

Mr. Trump would not have gained this political advantage if the Iowa Fundraiser had been conducted without the Foundation's participation. If Mr. Trump had directed donors to give to veterans charities directly, or if the Campaign had not taken control over the disbursement of the proceeds that were given to the Foundation, Mr. Trump would have lost powerful – and valuable – opportunities for continued publicity on the campaign trail. These facts clearly demonstrate willful and intentional conduct by Mr. Trump and support this Court issuing an order requiring him to pay $5.6 million, an amount equal to double the amount that he caused the Foundation to give to his Campaign to distribute in a manner designed to assist him in his campaign for President. *See* N-PCL § 715(f)(4); EPTL § 8-1.9(c)(4)(D).

IV. THE FOUNDATION SHOULD BE DISSOLVED BECAUSE IT OPERATED IN A PERSISTENTLY ILLEGAL MANNER, EXCEEDED THE AUTHORITY CONFERRED UPON IT BY LAW, AND ITS DIRECTORS WASTED ITS ASSETS

The Foundation, as a result of its pattern of illegal conduct and wholesale disregard of the law governing charities, should be dissolved. The Attorney General's authority to seek this remedy is clear, and the dissolution of a foundation that has so flagrantly violated the law is in the public interest. Under N-PCL §§ 112(a)(5) and 1101, the Attorney General may seek to dissolve any not-for-profit corporation that "has exceeded the authority conferred upon it by law, or has violated any provision of law whereby it has forfeited its charter, or carried on, conducted or transacted its

business in a persistently fraudulent or illegal manner, or by the abuse of its powers contrary to public policy of the state has become liable to be dissolved." *See People v. Kermit Gitenstein Found.*, No. 604475/2016, 2016 WL 8346428, *30 (Sup. Ct. Nassau Cty. Nov. 3, 2016). The Attorney General may also seek dissolution under N-PCL § 1102 to dissolve a not-for-profit corporation when, *inter alia*, the directors or members in control of the corporation have looted or wasted the corporate assets, have perpetuated the corporation solely for their personal benefit, or have otherwise acted in an illegal, oppressive or fraudulent manner. N-PCL § 1102(a)(2)(D). The Attorney General's authority to file a dissolution proceeding pursuant to N-PCL § 1102 is derived from her power to enforce any right given under the N-PCL to a member or director of not-for-profit corporation under N-PCL § 112(a)(7). *Abrams v. Richmond Cty. S.P.C.C.*, 125 Misc.2d 530, 532 (Sup. Ct., Richmond Cty. 1984).

Here, the Foundation should be dissolved because it repeatedly violated state and federal law and exceeded the authority conferred upon it by law by engaging in acts that were prohibited by its certificate of incorporation. Throughout its existence, the Board operated the Foundation with little regard for the laws applicable to not-for-profit organizations. For example, in violation of N-PCL § 519, the directors of the Foundation failed to hold an annual meeting to review the organization's finances for at least eighteen years. In addition, the Foundation failed to adopt conflicts of interest and investment policies as required by N-PCL §§ 715-a and 552(f), respectively. In violation of Executive Law § 172-d, the Foundation made filings with the Attorney General that contained false statements and engaged in fundraising activities without first registering with the Charities Bureau.

Most egregiously, the Foundation violated a series of laws prohibiting self-dealing and political activity by not-for-profit organizations. Both state and federal law expressly prohibit self-dealing by fiduciaries of not-for-profit organizations. N-PCL § 515(a) prohibits the distribution of any part of the income of a not-for-profit corporation to the directors or officers of the corporation. *See also* N-PCL § 715 (giving the Attorney General power to "enjoin, void or rescind any related

party transaction" and to require those who benefitted to account for their actions and pay restitution and penalties). In addition, the Code imposes excise taxes on acts of self-dealing between a private foundation and a disqualified person.[5] 26 U.S.C. § 4941.

Similarly, the prohibition on not-for-profit organizations engaging in political activity is set forth in various provisions of state and federal law. Section 501(c)(3) of the Code strictly prohibits a not-for-profit organization such as the Foundation from participating or intervening in a political campaign on behalf of a candidate. This statutory prohibition is absolute and penalties include excise taxes under section 4945 of the Code and, for willful and repeated conduct, the loss of tax-exempt status. *See, e.g.*, Code § 507(a)(2) (termination appropriate for "willful repeated acts (or failure to act) or a willful and flagrant act (or failure to act), giving rise to liability under chapter 42"); IRS Private Letter Ruling, PLR 200748021 (2007) (revocation proper where significant amounts from the organization were given as campaign donations); IRS Private Letter Ruling, PLR 201416011 (2014) (revocation is appropriate where the organization engaged in "a pattern of deliberate and consistent intervention in political campaigns."); *see generally Parks v. Comm'r*, 145 T.C. 278, 299 (2015), *aff'd Parks Found. v. Comm'r*, 717 Fed. Appx. 712 (9th Cir. 2017) ("Congress imposed stricter rules on private foundations as compared to public charities generally."); IRS Technical Advice Memorandum, TAM 200437040 (2004). Similarly, federal election law prohibits corporations, including not-for-profit corporations, from making expenditures, in coordination with a campaign, intended to benefit a candidate in an election for federal office. *See, e.g.*, 52 U.S.C. §§ 30118(a), 30116(a)(7)(B)(i).

The N-PCL and EPTL incorporate the Code's prohibitions on private foundations engaging in activities, such as self-dealing and making expenditures "to influence the outcome of any specific public election," that would subject the Foundation to excise taxes under the Code into the certificate of incorporation of every New York not-for-profit organization. N-PCL § 406(a)(2) & (5); EPTL § 8-1.8(a)(2) & (5); Code § 4941 (imposing taxes for self-dealing); Code § 4945

[5] Under section 4946 of the Code, a "disqualified person" includes, in relevant part, all substantial contributors to the foundation, all managers of the foundation, and all family members thereof. 26 U.S.C. § 4946.

(imposing taxes for political expenditures). Here, the Foundation's certificate of incorporation also expressly prohibits the Foundation from: (i) allowing any corporate property to be diverted "in any manner directly or indirectly or otherwise inure to the benefit of any member, trustee, director or officer of the corporation or any private individual" and (ii) participating in "any political campaign on behalf of any candidate for public office." (Aff. ¶ 10, Ex. 2 at Sections Sixth and Seventh.)

As set forth above, the Foundation ignored the law's requirements for many years and repeatedly engaged in self-dealing transactions that benefitted Mr. Trump. As a result, the Foundation had to file several IRS Forms 4720. In 2016, however, the Foundation's disregard for the law rose to new heights. During the first five months of 2016, the Foundation repeatedly engaged in impermissible political activity and self-dealing. During that time, in coordination with and under the direction of the Campaign, the Foundation made numerous expenditures that were intended to benefit Mr. Trump in his election for president. In total, the Foundation made over 30 disbursements totaling $2.8 million at the direction of the Campaign in order to assist Mr. Trump's run for president. These disbursements not only constituted impermissible political activity but, since they were intended to benefit the Trump Campaign, an entity in which Mr. Trump had a substantial financial interest, also constituted impermissible self-dealing, as did the other related party transactions that Mr. Trump caused the Foundation to enter into. This political activity and self-dealing not only violated the state and federal laws cited above, but was also in direct contravention of the Foundation's certificate of incorporation. As a result, the Foundation should be dissolved pursuant to N-PCL § 1101(a)(2).

A grant of dissolution is also appropriate because the Foundation's assets have been looted and wasted, with its assets being used for the personal benefit of Mr. Trump, who caused the Foundation to enter into a series of related party transactions for his benefit, the benefit of companies he controlled and his political campaign committee. N-PCL § 1102(a)(2)(D).

V. THE INDIVIDUAL RESPONDENTS SHOULD BE BARRED FROM SERVING AS FIDUCIARIES OF NEW YORK NOT-FOR-PROFIT ORGANIZATIONS

Glaring breaches of fiduciary duty by the Individual Respondents warrant the imposition of bans on their future service as directors, officers or other fiduciaries of a not-for-profit corporation or other entity holding charitable assets in New York. Included in the relief available to the Attorney General pursuant to EPTL § 8-1.4(m) is injunctive relief against trustees, such as Mr. Trump, who fail to administer not-for-profit entities and their assets properly. *See, e.g.*, *People v. Westchester County S.P.C.C.*, 198 A.D.2d 484, 484, 486 (2d Dep't 1993) (affirming decision enjoining the defendant from serving as an officer, director, or agent of any society for the prevention of cruelty to children); *LERW*, 2013 WL 3014915, *27 (issuing such an injunction pursuant to EPTL § 8-1.4). A bar is also appropriate pursuant to the N-PCL. *See* N-PCL § 112(10) (Attorney General may seek "other appropriate remedies, in law or equity" for violations of the prohibition on related party transactions); *see also* N-PCL § 706(d) (relating to the removal and ban of directors from an organization). As the court in *LERW* explained, the injunctive relief of a permanent bar is "fully warranted" under the EPTL where the defendant's performance as a director demonstrates that "he does not understand, and is likely not to follow, the obligations required of a director of a not-for-profit corporation, and cannot be trusted with those obligations in any future role." *LERW*, 2013 WL 3014915, at *27.

A ten-year ban is appropriate for Mr. Trump who, as set forth in detail above, ignored the legal requirements applicable to not-for-profit organizations and not only used the Foundation for his own personal benefit, but also caused it to violate state and federal law and put its tax-exempt status in jeopardy. The violations were numerous and flagrant: (i) the Foundation's Board went almost two decades without meeting; (ii) the Foundation solicited contributions without registering to do so; (iii) the Foundation entered into related party transactions without any consideration by anyone other than Mr. Trump (who stood to benefit from the transactions, either personally or through entities he controlled), let alone any disinterested directors; and (iv) the Foundation engaged in impermissible political activity, in violation of the Code and the federal election laws,

as well as its own certificate of incorporation and state law, making millions of dollars of expenditures to aid Mr. Trump in his presidential Campaign.

Although Mr. Trump directed these activities, he was only able to do so because the remaining Board members completely abdicated their duties to oversee the Foundation's affairs and its administration of charitable assets and instead permitted Mr. Trump to use the Foundation to further his own business and political interests. Because they have demonstrated that they neither understood nor made any attempt to fulfill their fiduciary duties as directors, the remaining Individual Respondents should be banned from future service as fiduciaries of not-for-profit organizations operating in New York for a period of one-year, subject to suspension of the ban upon completion of training on board service approved by the Attorney General.

CONCLUSION

For the foregoing reasons, the Attorney General's Verified Petition should be granted in its entirety.

Dated: New York, New York
June 14, 2018

BARBARA D. UNDERWOOD
Attorney General of the State of New York
Attorney for Petitioners

By: _____

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MATTHEW COLANGELO, *Executive Deputy Attorney General*
LAURA WOOD, *Senior Advisor and Special Counsel*
YAEL FUCHS, *Co-Chief of the Enforcement Section*
STEVEN SHIFFMAN, *Assistant Attorney General*
PEGGY FARBER, *Assistant Attorney General*

Of Counsel

At Part ____ of the Supreme Court
of the State of New York,
held in and for the County of New York,
at the County Courthouse, Civil Term
at 60 Centre Street, New York, NY
on the ___ day of June 2018

PRESENT: Hon _____
J.S.C.

SUPREME COURT OF THE STATE OF NEW YORK
COUNTY OF NEW YORK

THE PEOPLE OF THE STATE OF NEW YORK, by BARBARA D. UNDERWOOD, Attorney General of the State of New York,

Petitioner,

-against-

DONALD J. TRUMP, DONALD J. TRUMP JR., IVANKA TRUMP, ERIC F. TRUMP, and THE DONALD J. TRUMP FOUNDATION,

Respondents.

ORDER TO SHOW CAUSE

Index No.:

ORAL ARGUMENT REQUESTED

Upon reading and filing of the annexed Verified Petition, filed on June 14, 2018, the Affirmation of Assistant Attorney General Steven Shiffman, dated June 13, 2018, and the exhibits annexed thereto, and Petitioner's Memorandum of Law in Support of the Verified Petition, and upon the motion of Barbara D. Underwood, for Petitioner, the People of the State of New York, it is hereby ordered that Respondents in this proceeding show cause before the Honorable _____, on the ____ day of _____ 2018 at ___ __, or as soon thereafter as counsel may be heard, at a term of this Court, to be held at the Courthouse thereof, 60 Centre Street, Room ___, New York, New York 10007, why an Order should not be

entered granting the following relief pursuant to Article 4 of the New York Civil Practice Law and Rules ("CPLR"), the New York Not-For-Profit Corporation Law ("N-PCL") and the New York Estates, Powers and Trust Law ("EPTL"):

1. Pursuant to EPTL §§ 8-1.4, 8-1.9(c)(4) and N-PCL §§ 112, 706, 715(f), enjoining Respondent Donald J. Trump ("Mr. Trump") from serving as an officer, director, trustee or equivalent position of any not-for-profit or charitable organization incorporated or authorized to conduct business or solicit charitable donations in the State of New York for a period of ten years; and pursuant to EPTL § 8-1.4 and N-PCL §§ 112 and 706, enjoining the Respondents Donald J. Trump Jr., Ivanka Trump, and Eric Trump (together with Mr. Trump, the "Individual Respondents") from serving as officers, directors, trustees or equivalent positions of any not-for-profit or charitable organization incorporated or authorized to conduct business or solicit charitable donations in the State of New York for a period of one year, subject to suspension in the event the remaining directors undergo sufficient training on the fiduciary duties of directors of not-for-profit corporations;

2. Pursuant to N-PCL §§ 112, 715(f)(4) and EPTL § 8-1.9(c)(4)(D), directing Mr. Trump to pay an amount up to double the amount of benefits improperly obtained through self-dealing transactions after July 1, 2014;

3. Pursuant to N-PCL §§ 112, 715(f), 720 and EPTL § 8-1.4(m), directing each of the Individual Respondents to account for his or her conduct in the failure to perform his or her duties in the management of corporate assets, to make full restitution for waste and misuse of charitable assets, and to pay damages resulting from the breach of fiduciary duties;

4. Pursuant to N-PCL §§ 112, 1101 and 1102, declaring that the Foundation has exceeded the authority conferred upon it by law, and has carried on, conducted, or transacted its

business in a persistently fraudulent or illegal manner, and has abused its powers contrary to public policy;

5. Pursuant to N-PCL §§ 112, 1101 and 1102, dissolving the Foundation, annulling the Certificate of Incorporation of the Foundation, and terminating the corporate existence of the Foundation;

6. Directing the Foundation to cooperate with the Attorney General in the distribution of any remaining assets to qualified charitable entities;

7. Pursuant to N-PCL § 1113, restraining the Foundation and its officers and directors, except by permission of the court, from (i) conducting any unauthorized activities and from exercising any corporate powers; (ii) collecting or receiving any debt or other property of the corporation; or (iii) from paying out or otherwise transferring or delivering any property of the corporation; and

8. Granting such other and further relief as is just and proper.

ORDERED that answering papers, if any, shall be served upon counsel for Petitioner and filed with the Court on or before the ____ day of _____, 2018 and that reply papers, if any, shall be served upon Respondents and filed with the Court on or before the _____ day of _____, 2018; and it is further

ORDERED that a copy of this Order to Show Cause, together with the Verified Petition and supporting Papers upon which it is based, be served by mail on the state tax commission on or before _____ __, 2018, which is at least twenty days before the hearing in this matter, and on each of the Respondents at their last known address by overnight mail, mailed on or before _____ __, 2018, or to counsel accepting service on their behalf, and that, with respect to Respondent Donald J. Trump Foundation, service may instead be made on the

Secretary of State on or before _____ __, 2018, and the same shall be deemed good and sufficient service; and it is further

ORDERED that, pursuant to N-PCL § 1104, a copy of this Order to Show Cause shall be published at least once in each of the three weeks before the hearing on this Order to Show Cause, in the following newspapers of general circulation in New York County:

_____; and it is further

ORDERED that pursuant to N-PCL § 1104, a copy of this Order to Show Cause and the Verified Petition shall be filed, within ten days after the order is entered, with the clerk of New York County.

ENTER

_____

J.S.C.

FILED: NEW YORK COUNTY CLERK 06/14/2018 11:10 AM

Print Form

SUPREME COURT OF THE STATE OF NEW YORK

UCS-840C
3/2011

COUNTY OF New York

x

Index No. _____

PEOPLE OF THE STATE OF NEW YORK,

Plaintiff(s)/Petitioner(s)

RJI No. (if any) _____

-against-

DONALD J. TRUMP, DONALD J. TRUMP, JR., IVANKA TRUMP, et al.

Defendant(s)/Respondent(s)

x

COMMERCIAL DIVISION
Request for Judicial Intervention Addendum

COMPLETE WHERE APPLICABLE [add additional pages if needed]:

Plaintiff/Petitioner's cause(s) of action [check all that apply]:

- [x] Breach of contract or fiduciary duty, fraud, misrepresentation, business tort (e.g. unfair competition), or statutory and/or common law violation where the breach or violation is alleged to arise out of business dealings (e.g. sales of assets or securities; corporate restructuring; partnership, shareholder, joint venture, and other business agreements; trade secrets; restrictive covenants; and employment agreements not including claims that principally involve alleged discriminatory practices)
- [ ] Transactions governed by the Uniform Commercial Code (exclusive of those concerning individual cooperative or condominium units)
- [ ] Transactions involving commercial real property, including Yellowstone injunctions and excluding actions for the payment of rent only
- [ ] Shareholder derivative actions — without consideration of the monetary threshold
- [ ] Commercial class actions — without consideration of the monetary threshold
- [ ] Business transactions involving or arising out of dealings with commercial banks and other financial institutions
- [x] Internal affairs of business organizations
- [ ] Malpractice by accountants or actuaries, and legal malpractice arising out of representation in commercial matters
- [ ] Environmental insurance coverage
- [ ] Commercial insurance coverage (e.g. directors and officers, errors and omissions, and business interruption coverage)
- [x] Dissolution of corporations, partnerships, limited liability companies, limited liability partnerships and joint ventures — without consideration of the monetary threshold
- [ ] Applications to stay or compel arbitration and affirm or disaffirm arbitration awards and related injunctive relief pursuant to CPLR Article 75 involving any of the foregoing enumerated commercial issues — without consideration of the monetary threshold

Plaintiff/Petitioner's claim for compensatory damages [exclusive of punitive damages, interest, costs and counsel fees claimed]:

$ 2,800,000, exclusive of penalties for willful and intentional conduct, interest, costs and fees.

Plaintiff/Petitioner's claim for equitable or declaratory relief [brief description]:

Injunction banning, for varying periods of time, Donald J. Trump, Donald J. Trump Jr., Ivanka Trump, and Eric F. Trump from future service as fiduciaries of not-for-profit corporations in New York, an accounting and restitution, a declaration that The Donald J. Trump Foundation (the "Foundation") exceeded the authority conferred upon it by law, and has carried on, conducted, or transacted its business in a persistently fraudulent or illegal manner and an order dissolving the Foundation.

Defendant/Respondent's counterclaim(s) [brief description, including claim for monetary relief]:

n/a

I REQUEST THAT THIS CASE BE ASSIGNED TO THE COMMERCIAL DIVISION. I CERTIFY THAT THE CASE MEETS THE JURISDICTIONAL REQUIREMENTS OF THE COMMERCIAL DIVISION SET FORTH IN 22 NYCRR § 202.70(a), (b) AND (c).

Dated: June 14, 2018

_____
SIGNATURE

Steven Shiffman
PRINT OR TYPE NAME

REQUEST FOR JUDICIAL INTERVENTION

UCS-840 (7/2012)

For Court Clerk Use Only:
IAS Entry Date
Judge Assigned
RJI Date

Supreme COURT, COUNTY OF New York

Index No: _____ Date Index Issued: June 14, 2018

CAPTION: Enter the complete case caption. Do not use et al or et ano. If more space is required, attach a caption rider sheet.

THE PEOPLE OF THE STATE OF NEW YORK, by BARBARA D. UNDERWOOD, Attorney General of the State of New York,

Plaintiff(s)/Petitioner(s)

-against-

DONALD J. TRUMP, DONALD J. TRUMP JR., IVANKA TRUMP, ERIC F. TRUMP and THE DONALD J. TRUMP FOUNDATION,

Defendant(s)/Respondent(s)

NATURE OF ACTION OR PROCEEDING: Check ONE box only and specify where indicated.

MATRIMONIAL

- ○ Contested

NOTE: For all Matrimonial actions where the parties have children under the age of 18, complete and attach the **MATRIMONIAL RJI Addendum**. For Uncontested Matrimonial actions, use RJI form UD-13.

TORTS

- ○ Asbestos
- ○ Breast Implant
- ○ Environmental: _____ (specify)
- ○ Medical, Dental, or Podiatric Malpractice
- ○ Motor Vehicle
- ○ Products Liability: _____ (specify)
- ○ Other Negligence: _____ (specify)
- ○ Other Professional Malpractice: _____ (specify)
- ○ Other Tort: _____ (specify)

OTHER MATTERS

- ○ Certificate of Incorporation/Dissolution [see **NOTE** under Commercial]
- ○ Emergency Medical Treatment
- ○ Habeas Corpus
- ○ Local Court Appeal
- ○ Mechanic's Lien
- ○ Name Change
- ○ Pistol Permit Revocation Hearing
- ○ Sale or Finance of Religious/Not-for-Profit Property
- ○ Other: _____ (specify)

COMMERCIAL

- ○ Business Entity (including corporations, partnerships, LLCs, etc.)
- ○ Contract
- ○ Insurance (where insurer is a party, except arbitration)
- ○ UCC (including sales, negotiable instruments)
- ◉ Other Commercial: Breach of Fiduciary Duty and Dissolution of NFP Corporation (specify)

NOTE: For Commercial Division assignment requests [22 NYCRR § 202.70(d)], complete and attach the **COMMERCIAL DIV RJI Addendum**.

REAL PROPERTY: How many properties does the application include? _____

- ○ Condemnation
- ○ Mortgage Foreclosure (specify): ○ Residential ○ Commercial

Property Address: _____ Street Address City State Zip

NOTE: For Mortgage Foreclosure actions involving a one- to four-family, owner-occupied, residential property, or an owner-occupied condominium, complete and attach the **FORECLOSURE RJI Addendum**.

- ○ Tax Certiorari - Section: _____ Block: _____ Lot: _____
- ○ Tax Foreclosure
- ○ Other Real Property: _____ (specify)

SPECIAL PROCEEDINGS

- ○ CPLR Article 75 (Arbitration) [see **NOTE** under Commercial]
- ○ CPLR Article 78 (Body or Officer)
- ○ Election Law
- ○ MHL Article 9.60 (Kendra's Law)
- ○ MHL Article 10 (Sex Offender Confinement-Initial)
- ○ MHL Article 10 (Sex Offender Confinement-Review)
- ○ MHL Article 81 (Guardianship)
- ○ Other Mental Hygiene: _____ (specify)
- ○ Other Special Proceeding: _____ (specify)

STATUS OF ACTION OR PROCEEDING: Answer YES or NO for EVERY question AND enter additional information where indicated.

	YES	NO	
Has a summons and complaint or summons w/notice been filed?	◉	○	If yes, date filed: Petition filed on June 14, 2018
Has a summons and complaint or summons w/notice been served?	○	◉	If yes, date served: _____
Is this action/proceeding being filed post-judgment?	○	◉	If yes, judgment date: _____

NATURE OF JUDICIAL INTERVENTION: Check ONE box only AND enter additional information where indicated.

- ○ Infant's Compromise
- ○ Note of Issue and/or Certificate of Readiness
- ○ Notice of Medical, Dental, or Podiatric Malpractice — Date Issue Joined: _____
- ○ Notice of Motion — Relief Sought: _____ — Return Date: _____
- ○ Notice of Petition — Relief Sought: _____ — Return Date: _____
- ◉ Order to Show Cause — Relief Sought: Judgment - Declaratory — Return Date: TBD by Court
- ○ Other Ex Parte Application — Relief Sought: _____
- ○ Poor Person Application
- ○ Request for Preliminary Conference
- ○ Residential Mortgage Foreclosure Settlement Conference
- ○ Writ of Habeas Corpus
- ○ Other (specify): _____

RELATED CASES: List any related actions. For Matrimonial actions, include any related criminal and/or Family Court cases. If additional space is required, complete and attach the **RJI Addendum**. If none, leave blank.

Case Title	Index/Case No.	Court	Judge (if assigned)	Relationship to Instant Case

PARTIES: For parties without an attorney, check "Un-Rep" box AND enter party address, phone number and e-mail address in space provided. If additional space is required, complete and attach the **RJI Addendum**.

Un-Rep	Parties: List parties in caption order and indicate party role(s) (e.g. defendant; 3rd-party plaintiff).	Attorneys and/or Unrepresented Litigants: Provide attorney name, firm name, business address, phone number and e-mail address of all attorneys that have appeared in the case. For unrepresented litigants, provide address, phone number and e-mail address.	Issue Joined (Y/N):	Insurance Carrier(s):
☐	People of the State of New York (Last Name / First Name) Primary Role: Third-Party Plaintiff Secondary Role (if any):	Shiffman (Last Name) Steven (First Name) New York State Attorney General (Firm Name) 28 Liberty Street (Street Address) New York (City) New York (State) 10005 (Zip) +1 (212) 416-6355 (Phone) +1 (212) 416-8393 (Fax) steven.shiffman@ag.ny.gov (e-mail)	○ YES ◉ NO	
☒	Trump (Last Name) Donald J. (First Name) Primary Role: Respondent Secondary Role (if any):	Last Name / First Name / Firm Name / Street Address / City / State / Zip / Phone / Fax / e-mail	○ YES ◉ NO	
☒	Trump (Last Name) Donald J., Jr. (First Name) Primary Role: Respondent Secondary Role (if any):	Last Name / First Name / Firm Name / Street Address / City / State / Zip / Phone / Fax / e-mail	○ YES ◉ NO	
☒	Trump (Last Name) Ivanka (First Name) Primary Role: Respondent Secondary Role (if any):	Last Name / First Name / Firm Name / Street Address / City / State / Zip / Phone / Fax / e-mail	○ YES ◉ NO	

I AFFIRM UNDER THE PENALTY OF PERJURY THAT, TO MY KNOWLEDGE, OTHER THAN AS NOTED ABOVE, THERE ARE AND HAVE BEEN NO RELATED ACTIONS OR PROCEEDINGS, NOR HAS A REQUEST FOR JUDICIAL INTERVENTION PREVIOUSLY BEEN FILED IN THIS ACTION OR PROCEEDING.

Dated: June 14, 2018

2474559
ATTORNEY REGISTRATION NUMBER

SIGNATURE

Steven Shiffman
PRINT OR TYPE NAME

Print Form

Print Form

Request for Judicial Intervention Addendum

UCS-840A (7/2012)

Supreme COURT, COUNTY OF New York Index No: _____

For use when additional space is needed to provide party or related case information.

PARTIES: For parties without an attorney, check "Un-Rep" box AND enter party address, phone number and e-mail address in "Attorneys" space.

Un-Rep	Parties: List parties in caption order and indicate party role(s) (e.g. defendant; 3rd-party plaintiff).	Attorneys and/or Unrepresented Litigants: Provide attorney name, firm name, business address, phone number and e-mail address of all attorneys that have appeared in the case. For unrepresented litigants, provide address, phone number and e-mail address.	Issue Joined (Y/N):	Insurance Carrier(s):
☒	TRUMP (Last Name) ERIC F. (First Name) Primary Role: Respondent Secondary Role (if any):	Last Name First Name Firm Name Street Address City State Zip Phone Fax e-mail	○ YES ◉ NO	
☒	THE DONALD J. TRUMP FOUNDATION (Last Name) First Name Primary Role: Respondent Secondary Role (if any):	Last Name First Name Firm Name Street Address City State Zip Phone Fax e-mail	○ YES ◉ NO	
☐	Last Name First Name Primary Role: Secondary Role (if any):	Last Name First Name Firm Name Street Address City State Zip Phone Fax e-mail	○ YES ○ NO	
☐	Last Name First Name Primary Role: Secondary Role (if any):	Last Name First Name Firm Name Street Address City State Zip Phone Fax e-mail	○ YES ○ NO	
☐	Last Name First Name Primary Role: Secondary Role (if any):	Last Name First Name Firm Name Street Address City State Zip Phone Fax e-mail	○ YES ○ NO	
☐	Last Name First Name Primary Role: Secondary Role (if any):	Last Name First Name Firm Name Street Address City State Zip Phone Fax e-mail	○ YES ○ NO	

RELATED CASES: List any related actions. For Matrimonial actions, include any related criminal and/or Family Court cases.

Case Title	Index/Case No.	Court	Judge (If assigned)	Relationship to Instant Case