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Form **990-PF**

Return of Private Foundation

or Section 4947(a)(1) Nonexempt Charitable Trust

Treated as a Private Foundation

OMB No 1545-0052

2008

Department of the Treasury

Internal Revenue Service

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

For calendar year 2008 , or tax year beginning 08-01-2008 and ending 07-31-2009

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 Harold and Marion Gordon Foundation

Number and street (or P O box number if mail is not delivered to street address)
31530 Concord Drive

Room/suite

City or town, state, and ZIP code
Madison Heights, MI 48071

A Employer identification number
38-2707899

B Telephone number (see the instructions)
(248) 585-0800

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) ☒ \$ 1,908,064

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

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see the instructions))		(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 (attach schedule)	21,076			
	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.	59,823	59,823		
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	-67,803			
	b Gross sales price for all assets on line 6a _____ 1,286,222				
	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				
Operating and Administrative Expenses	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)				
	12 Total. Add lines 1 through 11	13,096	59,823		
	13 Compensation of officers, directors, trustees, etc	0	0		0
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)	3,850	3,850		0
	c Other professional fees (attach schedule)	10,677	10,677		0
	17 Interest				
	18 Taxes (attach schedule) (see the instructions)	1,263	53		0
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)	20	20		0
	24 Total operating and administrative expenses.				
	Add lines 13 through 23	15,810	14,600		0
	25 Contributions, gifts, grants paid	101,325			101,325
	26 Total expenses and disbursements. Add lines 24 and 25	117,135	14,600		101,325
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	-104,039			
	b Net investment income (if negative, enter -0-)		45,223		
c Adjusted net income (if negative, enter -0-)					

For Privacy Act and Paperwork Reduction Act Notice, see the instructions.

Cat No 11289X

Form **990-PF** (2008)

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)	Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash—non-interest-bearing	7,067	5,662	5,662
	2	Savings and temporary cash investments	175,935	125,766	125,766
	3	Accounts receivable ▶ _____ Less allowance for doubtful accounts ▶ _____			
	4	Pledges receivable ▶ _____ Less allowance for doubtful accounts ▶ _____			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see the instructions)			
	7	Other notes and loans receivable (attach schedule) ▶ _____ Less allowance for doubtful accounts ▶ _____			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10a	Investments—U S and state government obligations (attach schedule)			
	b	Investments—corporate stock (attach schedule)	834,391	789,624	686,522
	c	Investments—corporate bonds (attach schedule)	1,076,509	1,065,294	1,077,831
	11	Investments—land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)			
	14	Land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
15	Other assets (describe ▶ _____)	8,766	12,283	12,283	
16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	2,102,668	1,998,629	1,908,064	
Liabilities	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶ _____)			
	23	Total liabilities (add lines 17 through 22)	0	0	
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	2,102,668	1,998,629	
	30	Total net assets or fund balances (see the instructions)	2,102,668	1,998,629	
31	Total liabilities and net assets/fund balances (see the instructions)	2,102,668	1,998,629		

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	2,102,668
2	Enter amount from Part I, line 27a	2	-104,039
3	Other increases not included in line 2 (itemize) ▶ _____	3	0
4	Add lines 1, 2, and 3	4	1,998,629
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	1,998,629

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)
1 a	SALE OF SECURITIES	P		
b	SALE OF SECURITIES	P		
c				
d				
e				

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a 813,398		820,989	-7,591
b 472,824		533,036	-60,212
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			-7,591
b			-60,212
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	-67,803
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see the instructions) If (loss), enter -0- in Part I, line 8	}	3	

Part V

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

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

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

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

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2007	56,116	2,171,993	0 025836
2006	64,314	2,114,012	0 030423
2005	65,610	1,293,934	0 050706
2004	19,500	257,643	0 075686
2003	7,670	253,832	0 030217

2 Total of line 1, column (d).	2	0 212868
3 Average distribution ratio for the 5-year base period—divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	0 042574
4 Enter the net value of noncharitable-use assets for 2008 from Part X, line 5.	4	1,877,508
5 Multiply line 4 by line 3.	5	79,933
6 Enter 1% of net investment income (1% of Part I, line 27b).	6	452
7 Add lines 5 and 6.	7	80,385
8 Enter qualifying distributions from Part XII, line 4. If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate See the Part VI instructions	8	101,325

Part VIExcise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see the instructions)			
1a		Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1	
b		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	
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-)	
3		Add lines 1 and 2.	
4		Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	
5		Tax based on investment income. Subtract line 4 from line 3 If zero or less, enter -0-	
6		Credits/Payments	
a		2008 estimated tax payments and 2007 overpayment credited to 2008 6a 1,240	
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 1,240	
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. 10 788	
11		Enter the amount of line 10 to be Credited to 2009 estimated tax 788 Refunded 11 0	

Part VII-A Statements Regarding Activities				
1a			Yes	No
it participate or intervene in any political campaign?		1a		No
b				No
Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see the instructions for definition)?		1b		No
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		1c		No
Did the foundation file Form 1120-POL for this year?.				
d				
Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation \$ 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		2		No
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.				
3		3		No
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				
4a		4a		No
Did the foundation have unrelated business gross income of \$1,000 or more during the year?.				
b		4b		
If "Yes," has it filed a tax return on Form 990-T for this year?.				
5		5		No
Was there a liquidation, termination, dissolution, or substantial contraction during the year? 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	Yes	
7		7	Yes	
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				
8a				
Enter the states to which the foundation reports or with which it is registered (see the instructions) MI				
b		8b	Yes	
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 .				
9				No
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 2008 or the taxable year beginning in 2008 (see instructions for Part XIV)? If "Yes," complete Part XIV		9		No
10		10		No
Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses				

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 page 20 of the instructions)	11a		No
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract?	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	Yes	
Web site address ▶N/A				
14	The books are in care of ▶Mr Kenneth Gordon		Telephone no ▶(248) 585-0800	
Located at ▶31530 Concord Drive MADISON HEIGHTS MI		ZIP +4 ▶48071		
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041—Check here			15

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 the instructions)?	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 2008?	1c		No
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 2008, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2008?			
If "Yes," list the years ▶ 20____, 20____, 20____, 20____				
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 the instructions).	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 ▶ 20____, 20____, 20____, 20____			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?			
b	If "Yes," did it have excess business holdings in 2008 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 2008.).	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
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 2008?	4b		No

Part VII-B

Statements Regarding Activities for Which Form 4720 May Be Required

Continued

5a

During the year did the foundation pay or incur any amount to

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?

☐ Yes ☒ No

(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?

☐ Yes ☒ No

(3) Provide a grant to an individual for travel, study, or other similar purposes?

☐ Yes ☒ No

(4) Provide a grant to an organization other than a charitable, etc , organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see instructions).

☐ Yes ☒ No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?

☐ Yes ☒ No

b

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

5b

☐

Organizations relying on a current notice regarding disaster assistance check here.

☐

c

If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?

☐ Yes ☐ No

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

6a

Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?

☐ Yes ☒ No

b

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

6b

No

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?

7b

Part VIII

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

1

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

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
See Additional Data Table				

2

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

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

Total number of other employees paid over \$50,000.0

Part VIII Information About Officers and Contractors Continued

3 Five highest-paid independent contractors for professional services—(see the instructions). 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		
2		
3		
4		

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

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

Part X

Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see page 24 of the instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes		
a	Average monthly fair market value of securities.	1a	1,759,474
b	Average of monthly cash balances.	1b	146,626
c	Fair market value of all other assets (see the instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	1,906,100
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	1,906,100
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see the instructions).	4	28,592
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	1,877,508
6	Minimum investment return. Enter 5% of line 5.	6	93,875

Part XI

Distributable Amount (see page 25 of the instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ☐ and do not complete this part.)

1	Minimum investment return from Part X, line 6.	1	93,875
2a	Tax on investment income for 2008 from Part VI, line 5.	2a	452
b	Income tax for 2008 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	452
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	93,423
4	Recoveries of amounts treated as qualifying distributions.	4	0
5	Add lines 3 and 4.	5	93,423
6	Deduction from distributable amount (see the instructions).	6	0
7	Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1.	7	93,423

Part XII

Qualifying Distributions (see page 25 of the instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc , purposes		
a	Expenses, contributions, gifts, etc —total from Part I, column (d), line 26.	1a	101,325
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	101,325
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see page 26 of the instructions)	5	452
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	100,873

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

Part XIII

Undistributed Income (see page 26 of the instructions)

	(a) Corpus	(b) Years prior to 2007	(c) 2007	(d) 2008
1 Distributable amount for 2008 from Part XI, line 7				93,423
2 Undistributed income, if any, as of the end of 2007				
a Enter amount for 2007 only.			0	
b Total for prior years 20____, 20____, 20____		0		
3 Excess distributions carryover, if any, to 2008				
a From 2003.				
b From 2004.				7,078
c From 2005.				1,183
d From 2006.				
e From 2007.				
f Total of lines 3a through e.	8,261			
4 Qualifying distributions for 2008 from Part XII, line 4 ▶ \$ 101,325				
a Applied to 2007, but not more than line 2a			0	
b Applied to undistributed income of prior years (Election required—see the instructions). . . .		0		
c Treated as distributions out of corpus (Election required—see the instructions).	0			
d Applied to 2008 distributable amount.				93,423
e Remaining amount distributed out of corpus	7,902			
5 Excess distributions carryover applied to 2008 (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	16,163			
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 the instructions.		0		
e Undistributed income for 2006 Subtract line 4a from line 2a Taxable amount—see the instructions.			0	
f Undistributed income for 2008 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2008.				0
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see the instructions).	0			
8 Excess distributions carryover from 2002 not applied on line 5 or line 7 (see page 27 of the instructions).	0			
9 Excess distributions carryover to 2008. Subtract lines 7 and 8 from line 6a.	16,163			
10 Analysis of line 9				
a From 2004.				7,078
b From 2005.				1,183
c From 2006.				
d From 2007.				
e From 2008.				7,902

Part XIV

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

1a

If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2008, enter the date of the ruling.

b

Check box to indicate whether the organization is a private operating foundation described in section 4942(j)(3) or 4942(j)(5)

☐ 4942(j)(3) or ☐ 4942(j)(5)

2a	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	Prior 3 years			(e) Total
		(a) 2008	(b) 2007	(c) 2006	(d) 2005	
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 organization had \$5,000 or more in assets at any time during the year—see the instructions.)

1

Information Regarding Foundation Managers:

a

List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000) (See section 507(d)(2))

See Additional Data Table

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

2

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

Check here ☒ if the organization only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the organization makes gifts, grants, etc. (see the instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d

a

The name, address, and telephone number of the person to whom applications should be addressed

b

The form in which applications should be submitted and information and materials they should include

c

Any submission deadlines

d

Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors

Part XV

Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year See Additional Data Table				
Total			3a	101,325
b Approved for future payment				
Total			3b	0

Enter gross amounts unless otherwise indicated

Part XVI-B Relationship of Activities to the Accomplishment of Exempt Purposes

Form **990-PF** (2008)

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. ▶ See separate instructions.	OMB No 1545-0047
		2008

Name of organization The Harold and Marion Gordon Foundation	Employer identification number 38-2707899
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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 33¹/₃% 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)

Name of organization The Harold and Marion Gordon Foundation	Employer identification number 38-2707899
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Part I

Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	GORDON PROPERTIES 31530 CONCORD DRIVE MADISON HEIGHTS, MI 48071	\$ 21,076	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)
		\$	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)

Name of organization The Harold and Marion Gordon Foundation	Employer identification number 38-2707899
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Part II Noncash Property (see Instructions)			
(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 Harold and Marion Gordon Foundation	Employer identification number 38-2707899
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Part III

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) ► \$

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
—			
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4		Relationship of transferor to transferee
—			
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4		Relationship of transferor to transferee
—			
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4		Relationship of transferor to transferee
—			
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4		Relationship of transferor to transferee

Additional Data

Software ID: 08000094

Software Version: 2008.05040

EIN: 38-2707899

Name: The Harold and Marion Gordon Foundation

Form 990PF PartVIII Line 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
KENNETH M GORDON	PRESIDENT 1 00	0	0	0
31350 Concord Drive Madison Heights, MI 48071				
MARION T GORDON	VICE PRESIDENT 1 00	0	0	0
31350 Concord Drive Madison Heights, MI 48071				
PATTY ANN GORDON	SECRETARY 1 00	0	0	0
31350 Concord Drive Madison Heights, MI 48071				
WENDY SUE KOENIGSBERG	TREASURER 1 00	0	0	0
31350 Concord Drive Madison Heights, MI 48071				
ELIZABETH ANN HUNSANGER	ASSISTANT SECRETARY 1 00	0	0	0
31350 Concord Drive Madison Heights, MI 48071				

Form 990PF Part XV Line 1a - 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).

KENNETH M GORDON
MARION T GORDON

Form 990PF Part XV Line 3a - Grants and Contributions Paid During the Year

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
ALLIED JEWISH FEDERATION 300 S DAHLIA ST SUITE 300 DENVER, CO 80246	None	Public	General/Unrestricted	10,000
GASP OF COLORADO 2885 AURORA AVE SUITE 37 BOULDER, CO 80303	None	Public	General/Unrestricted	7,000
MIAMI CITY BALLET 2200 LIBERTY AVE MIAMI BEACH, FL 33139	None	Public	General/Unrestricted	6,000
ALLIANCE FOR SUSTAINABLE COLORADO 1536 WYNKOOP B-500 DENVER, CO 80202	None	Public	General/Unrestricted	2,500
COURAGE CLASSIC 1295 COLORADO BLVD DENVER, CO 80206	none	public	general/Unrestricted	500
DIRECTOR OF EXTERNAL SCHOLARSHIPS THE NEW SCHOOL 79 FIFTH AVENUE NEW YORK, NY 10003	None	Public	General/Unrestricted	5,000
Autism Society of Colorado 2750 E BATES AVE DENVER, CO 80210	None	Public	General/Unrestricted	26,000
CHILDRENS BEREAVEMENT CENTER 7600 SOUTH RED ROAD SUITE 307 MIAMI BEACH, FL 33143	None	Public	General/Unrestricted	1,150
MERCY HOSPITAL FOUNDATION 2 GROVE ISLE 606 COCONUT GROVE, FL 33133	None	Public	General/Unrestricted	500
UNITED JEWISH APPEAL 6735 TELEGRAPH RD BLOOMFIELD HILLS, MI 48301	None	Public	General/Unrestricted	12,500
VIZCAYANS 3251 S MIAMI AVE MIAMI, FL 33129	none	public	general/Unrestricted	250
GREATER MIAMI JEWISH FEDERATION 4200 BISCAYNE BLVD MIAMI, FL 33137	none	public	general/Unrestricted	16,000
AUDUBON SOCIETY OF GREATER DENVER 9308 S WADES WORTH BLVD LITTLETON, CO 80128	None	Public	General/Unrestricted	1,000
THE JOSHUA SCHOOL 2303 EAST DARTMOUTH AVE ENGLEWOOD, CO 80113	none	public	general/Unrestricted	300
ADRIENNE ARSHT CENTER 1300 BISCAYNE BLVD MIAMI, FL 33132	None	Public	General/Unrestricted	1,500
Total  3a				101,325

Form 990PF Part XV Line 3a - Grants and Contributions Paid During the Year

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
NEW ERA OF COLORADO FOUNDATION PO BOX 371364 DENVER, CO 80237	None	Public	General/Unrestricted	5,000
JEWISH MUSEUM OF FLORIDA 301 WASHINGTON AVE MIAMI BEACH, FL 33139	none	public	general/Unrestricted	50
Temple Beth Am 5950 NORTH KENDALL DRIVE PINECREST, FL 33156	none	public	general/Unrestricted	5,975
MIAMI LIGHTHOUSE FOR THE BLIND 601 SW 8TH AVENUE MIAMI, FL 33130	none	public	general/Unrestricted	100
Total ▶ 3a				101,325

TY 2008 Accounting Fees Schedule

Name: The Harold and Marion Gordon Foundation

EIN: 38-2707899

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
	3,850	3,850		0

TY 2008 Investments Corporate Bonds Schedule

Name: The Harold and Marion Gordon Foundation

EIN: 38-2707899

Name of Bond	End of Year Book Value	End of Year Fair Market Value
FED HOME LN BK	50,000	51,469
GILLETTE COMPANY	50,335	50,208
FED Home LN BK	50,000	49,688
FED Home LN BK	50,000	49,985
UNITED TECHNOLOGIES CORP	50,972	51,393
CATERPILLAR FINANCE SERVICE CORP	50,555	51,380
WALMART STORES INC	51,180	51,354
wALGREEN CO	49,805	53,094
SBC COMMUNICATIONS	53,080	53,204
FED HOME LN BK	50,000	50,547
VERIZON	53,071	53,008
PFIZER	77,454	79,402
FED FARM CRED BK	50,000	49,797
FED HOME LN BK	50,000	50,422
BERSHIRE HATHAWAY FIN	25,750	26,076
FED FARM CRED BK	50,000	49,437
FED FARM CRED FFCB	50,000	50,062
FED HOME LN BK	50,000	50,594
NOVARTIS CAPITAL CORP	51,922	52,145
HONeywell International	49,740	51,390
GENERAL ELECTRIC CAPITAL CORP	51,430	53,176

TY 2008 Investments Corporate
Stock Schedule

Name: The Harold and Marion Gordon Foundation
EIN: 38-2707899

Name of Stock	End of Year Book Value	End of Year Fair Market Value
Boeing Co.	10,360	12,873
General Electric	19,958	10,720
CHESAPEAKE ENERGY CORP OKLA	6,303	6,432
Adobe System Inc	16,818	16,210
Allergan Incorporated	14,192	16,029
Allstate Corporation	28,685	13,455
Bank of America Corporation	18,590	5,916
Caterpillar incorporated	15,554	13,218
Honeywell International Inc	20,581	17,350
Johnson & Johnson	18,471	18,267
Microsoft Corporation	22,332	18,816
Pepsico Incorporated	23,788	22,700
Procter & Gamble Co	22,672	22,204
Qualcomm Incorporated	23,013	23,105
Quicksilver resources incorporated	15,776	9,168
Smucker jm company	361	400
Target corporation	27,673	21,810
Teva Pharmaceutical	19,056	29,284
Ishares trust msci eafe	30,270	25,205
BANK OF NEW YORK MELLON CORP	9,881	7,737
CELGENE CORPORATION	19,057	19,936
CISCO SYSTEMS INCORPORATED	16,973	13,206
EXXON MOBIL CORPORATION	28,128	28,156
INTERNATIONAL GAME TECHNOLOGY	15,800	7,900
NIKE INCORPORATED	22,631	22,656
PRUDENTIAL FINANCIAL INC	14,789	8,854
SCHLUMBERGER LIMITED NETHERLANDS ANTILLES	17,714	16,050
ISHARES RUSSELL 2000	38,558	27,785
ISHARES TR RUSSELL MIDCAP	42,494	28,348
KOHL'S CORP	20,205	16,993

Name of Stock	End of Year Book Value	End of Year Fair Market Value
PRAXAIR INC	21,866	19,545
VERIZON COMMUNICATIONS	20,374	19,242
WASTE MANAGEMENT INC	17,245	14,055
WELLS FARGO CORP	18,836	17,122
H&R BLOCK	10,393	8,345
MONSANTO	15,262	16,800
RESEARCH IN MOTION	8,859	11,398
WALGREEN CO	21,390	18,630
YUMI BRANDS	23,607	24,822
ISHARES TR MSCI EMERG MKT	31,109	35,780

TY 2008 Other Assets Schedule

Name: The Harold and Marion Gordon Foundation

EIN: 38-2707899

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
ACCRUED INTEREST RECEIVABLE	8,766	12,283	12,283

TY 2008 Other Expenses Schedule

Name: The Harold and Marion Gordon Foundation

EIN: 38-2707899

Description	Revenue and Expenses per Books	Net Invest ment Income	Adjusted Net Income	Disbursements for Charitable Purposes
M A R	20	20		0

TY 2008 Other Professional Fees Schedule

Name: The Harold and Marion Gordon Foundation

EIN: 38-2707899

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
INVESTMENT FEES	10,677	10,677		0

TY 2008 Taxes Schedule

Name: The Harold and Marion Gordon Foundation

EIN: 38-2707899

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FOREIGN TAX	53	53		0
excise tax	1,210	0		0