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

2009

For calendar year 2009, or tax year beginning , 2009, and ending ,

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

Use the IRS label. Otherwise, print or type. See Specific Instructions.

RICHARD & BARBARA GABY FOUNDATION
C/O BRIDGES & DUNN-RANKIN, LLP
200 GALLERIA PARKWAY #1950
ATLANTA, GA 30339

A Employer identification number: 20-2110682

B Telephone number (see the instructions): 770-563-8888

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, column (c), line 16)* ► $ 57,020,428.

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).)*

Line	Description	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1	Contributions, gifts, grants, etc, received (att sch)	3,000,000.			
2	Ck ► ☐ if the foundn is not req to att Sch B				
3	Interest on savings and temporary cash investments	96,542.	96,542.	N/A	
4	Dividends and interest from securities	2,501,338.	528,779.	N/A	
5a	Gross rents			N/A	
b	Net rental income or (loss)				
6a	Net gain/(loss) from sale of assets not on line 10	-1,201,688.			
b	Gross sales price for all assets on line 6a 10,363,856.				
7	Capital gain net income (from Part IV, line 2)		0.		
8	Net short-term capital gain			0.	
9	Income modifications			N/A	
10a	Gross sales less returns and allowances				
b	Less: Cost of goods sold				
c	Gross profit/(loss) (att sch)			N/A	
11	Other income (attach schedule) SEE STATEMENT 1	1,410,523.	1,041.	N/A	
12	**Total.** Add lines 1 through 11	5,806,715.	626,362.	0.	
13	Compensation of officers, directors, trustees, etc	50,628.	6,250.	N/A	
14	Other employee salaries and wages			N/A	N/A
15	Pension plans, employee benefits	3,030.	2,134.	N/A	N/A
16a	Legal fees (attach schedule)			N/A	N/A
b	Accounting fees (attach sch) SEE ST 2	9,308.	1,454.	N/A	N/A
c	Other prof fees (attach sch) SEE ST 3	192,254.	184,058.	N/A	N/A
17	Interest	19.	19.	N/A	N/A
18	Taxes (attach schedule)(see instr) SEE STM 4	16,684.		N/A	N/A
19	Depreciation (attach sch) and depletion			N/A	
20	Occupancy			N/A	N/A
21	Travel, conferences, and meetings			N/A	N/A
22	Printing and publications			N/A	N/A
23	Other expenses (attach schedule) SEE STATEMENT 5	678.	265.	N/A	N/A
24	**Total operating and administrative expenses.** Add lines 13 through 23	272,601.	194,180.	N/A	N/A
25	Contributions, gifts, grants paid STMT 6	4,500,097.			4,500,097.
26	**Total expenses and disbursements.** Add lines 24 and 25	4,772,698.	194,180.	0.	4,500,097.
27	Subtract line 26 from line 12:				
a	**Excess of revenue over expenses and disbursements**	1,034,017.			
b	**Net investment income** (if negative, enter -0-)		432,182.		
c	**Adjusted net income** (if negative, enter -0-)			0.	

REVENUE

OPERATING AND ADMINISTRATIVE EXPENSES

RECEIVED
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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			
	2	Savings and temporary cash investments	6,143,647.	2,645,391.	2,645,391.
	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 sch) ►			
		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) STATEMENT 7	2,894,485.	2,725,000.	2,725,000.
	b	Investments – corporate stock (attach schedule) STATEMENT 8	13,008,355.	12,596,303.	19,374,425.
	c	Investments – corporate bonds (attach schedule) STATEMENT 9	504,965.	829,777.	848,261.
	11	Investments – land, buildings, and equipment: basis ►			
		Less: accumulated depreciation (attach schedule) ►			
	12	Investments – mortgage loans			
	13	Investments – other (attach schedule) STATEMENT 10	27,562,545.	32,871,087.	31,427,327.
	14	Land, buildings, and equipment: basis ►			
		Less accumulated depreciation (attach schedule) ►			
	15	Other assets (describe ► SEE STATEMENT 11)	908,847.	14,155.	24.
	16	**Total assets** (to be completed by all filers – see instructions Also, see page 1, item I)	51,022,844.	51,681,713.	57,020,428.
LIABILITIES	17	Accounts payable and accrued expenses	3,336.	3,893.	
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, & other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ► SEE STATEMENT 12)		4,130.	
	23	**Total liabilities** (add lines 17 through 22)	3,336.	8,023.	
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			
	28	Paid-in or capital surplus, or land, building, and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds	51,019,508.	51,673,690.	
	30	**Total net assets or fund balances** (see the instructions)	51,019,508.	51,673,690.	
	31	**Total liabilities and net assets/fund balances** (see the instructions)	51,022,844.	51,681,713.	

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	51,019,508.
2	Enter amount from Part I, line 27a	2	1,034,017.
3	Other increases not included in line 2 (itemize) ► SEE STATEMENT 13	3	24,452.
4	Add lines 1, 2, and 3	4	52,077,977.
5	Decreases not included in line 2 (itemize) ► SEE STATEMENT 14	5	404,287.
6	Total net assets or fund balances at end of year (line 4 minus line 5) – Part II, column (b), line 30	6	51,673,690.

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 shares MLC Company)	(b) How acquired P — Purchase D — Donation	(c) Date acquired (month, day, year)	(d) Date sold (month, day, year)
1a	SEE STATEMENT 15			
b				
c				
d				
e				

	(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a				
b				
c				
d				
e				

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

	(i) Fair Market Value as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of column (i) over column (j), if any	(l) Gains (Column (h) gain minus column (k), but not less than -0-) or Losses (from column (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	-966,113.
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	-12,248.

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 (column (b) divided by column (c))
2008	3,090,305.	42,360,921.	0.072952
2007	2,216,286.	43,580,912.	0.050855
2006	1,200,000.	41,337,797.	0.029029
2005	1,003,317.	32,897,119.	0.030499
2004			

2	**Total** of line 1, column (d)	2	0.183335
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	0.045834
4	Enter the net value of noncharitable-use assets for 2009 from Part X, line 5	4	47,242,908.
5	Multiply line 4 by line 3	5	2,165,331.
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	4,322.
7	Add lines 5 and 6	7	2,169,653.
8	Enter qualifying distributions from Part XII, line 4	8	4,500,097.

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 the instructions)

1 a 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 instr.)			
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	4,322.
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, column (b)			
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		2	0.
3 Add lines 1 and 2		3	4,322.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		4	0.
5 **Tax based on investment income.** Subtract line 4 from line 3. If zero or less, enter -0-		5	4,322.
6 Credits/Payments:			
a 2009 estimated tax pmts and 2008 overpayment credited to 2009	6a 3,000.		
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	3,000.
8 Enter any **penalty** for underpayment of estimated tax. Check here [X] if Form 2220 is attached		8	28.
9 **Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed** . SEE STATEMENT 16 ►		9	1,403.
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 2010 estimated tax** ►	Refunded ►	11	

Part VII-A Statements Regarding Activities

		Yes	No
1 a 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 the instructions for definition)?	1b		X
If the answer is 'Yes' to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities			
c Did the foundation file **Form 1120-POL** for this year?	1c		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: **(1)** On the foundation ► $ 0. **(2)** On foundation managers ► $ 0.			
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ► $ 0.			
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? *If 'Yes,' attach a detailed description of the activities*	2		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? *If 'Yes,' attach a conformed copy of the changes*	3		X
4a Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a	X	
b If 'Yes,' has it filed a tax return on **Form 990-T** for this year?	4b	X	
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, column (c), and Part XV*	7	X	
8a Enter the states to which the foundation reports or with which it is registered (see the instructions) ► MI			
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 2009 or the taxable year beginning in 2009 (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*

		Line	Yes	No
11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If 'Yes', attach schedule (see instructions)	11		X
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	

Website address ► N/A

14 The books are in care of ► BRIDGES & DUNN-RANKIN, LLP Telephone no. ► (770) 563-8888

Located at ► 200 GALLERIA PARKWAY, SUITE 1950 ATLANTA GA ZIP + 4 ► 30339

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 – Check here N/A ► ☐

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.

			Line	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		X
	Organizations relying on a current notice regarding disaster assistance check here	► ☐			
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2009?		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 2009, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2009?	☐ Yes ☒ No			
	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	N/A	
c	If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here. ► 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?	☐ Yes ☒ No			
b	If 'Yes,' did it have excess business holdings in 2009 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 2009.)*		3b	N/A	
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 2009?		4b		X

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

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

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

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

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

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

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

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

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** No: X

If 'Yes' to 6b, file Form 8870

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

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

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

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

(a) Name and address	**(b)** Title and average hours per week devoted to position	**(c)** Compensation **(If not paid, enter -0-)**	**(d)** Contributions to employee benefit plans and deferred compensation	**(e)** Expense account, other allowances
BARBARA VAN ANDEL GABY 445 OLD HOMESTEAD TRAIL DULUTH, GA 30097	TRUSTEE 0	0.	0.	0.
RICHARD GABY 445 OLD HOMESTEAD TRAIL DULUTH, GA 30097	TRUSTEE 15.00	40,000.	10,628.	0.

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

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

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 – (see instructions). If none, enter 'NONE.'

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

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

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

1 Fair market value of assets not used (or held for use) directly in carrying out charitable, etc, purposes:			
a Average monthly fair market value of securities		1a	45,481,001.
b Average of monthly cash balances		1b	2,481,342.
c Fair market value of all other assets (see instructions)		1c	
d Total (add lines 1a, b, and c)		1d	47,962,343.
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	47,962,343.
4 Cash deemed held for charitable activities. Enter 1-1/2% of line 3 (for greater amount, see instructions)		4	719,435.
5 **Net value of noncharitable-use assets.** Subtract line 4 from line 3. Enter here and on Part V, line 4		5	47,242,908.
6 **Minimum investment return.** Enter 5% of line 5		6	2,362,145.

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	2,362,145.
2a Tax on investment income for 2009 from Part VI, line 5	2a 4,322.		
b Income tax for 2009. (This does not include the tax from Part VI.)	2b		
c Add lines 2a and 2b		2c	4,322.
3 Distributable amount before adjustments. Subtract line 2c from line 1		3	2,357,823.
4 Recoveries of amounts treated as qualifying distributions		4	
5 Add lines 3 and 4		5	2,357,823.
6 Deduction from distributable amount (see instructions)		6	
7 **Distributable amount** as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1		7	2,357,823.

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	4,500,097.
b Program-related investments – total from Part IX-B	1b	
2 Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc, purposes	2	
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	4,500,097.
5 Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b (see instructions)	5	4,322.
6 **Adjusted qualifying distributions.** Subtract line 5 from line 4	6	4,495,775.

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 2008	(c) 2008	(d) 2009
1 Distributable amount for 2009 from Part XI, line 7				2,357,823.
2 Undistributed income, if any, as of the end of 2009.				
a Enter amount for 2008 only			0.	
b Total for prior years 20___, 20___, 20___		0.		
3 Excess distributions carryover, if any, to 2009:				
a From 2004 — 2,969,562.				
b From 2005 — 34,122.				
c From 2006				
d From 2007 — 54,842.				
e From 2008 — 980,993.				
f **Total** of lines 3a through e	4,039,519.			
4 Qualifying distributions for 2009 from Part XII, line 4: ► $ 4,500,097.				
a Applied to 2008, 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 2009 distributable amount				2,357,823.
e Remaining amount distributed out of corpus	2,142,274.			
5 Excess distributions carryover applied to 2009. *(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	6,181,793.			
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 2008 Subtract line 4a from line 2a Taxable amount – see instructions			0.	
f Undistributed income for 2009. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2010				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)	0.			
8 Excess distributions carryover from 2004 not applied on line 5 or line 7 (see instructions)	2,969,562.			
9 **Excess distributions carryover to 2010.** Subtract lines 7 and 8 from line 6a	3,212,231.			
10 Analysis of line 9:				
a Excess from 2005 — 34,122.				
b Excess from 2006				
c Excess from 2007 — 54,842.				
d Excess from 2008 — 980,993.				
e Excess from 2009 — 2,142,274.				

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

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2009, 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) 2009	**(b)** 2008	**(c)** 2007	**(d)** 2006	**(e) Total**
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon **a** 'Assets' alternative test – enter: **(1)** Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b 'Endowment' alternative test – enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					
c 'Support' alternative test – enter: **(1)** Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

Part XV **Supplementary Information (Complete this part only if the organization 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).)

SEE STATEMENT 17

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

NONE

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

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

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

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

c Any submission deadlines:

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

Part XV Supplementary Information (continued)

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

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

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.	Unrelated business income		Excluded by section 512, 513, or 514		
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	(e) Related or exempt function income (see the instructions)
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	96,542.	
4 Dividends and interest from securities	525990	1,972,559.	14	528,779.	
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	525990	1,409,482.	14	1,041.	
8 Gain or (loss) from sales of assets other than inventory	525990	-235,575.	14	-966,113.	
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)		3,146,466.		-339,751.	

13 **Total.** Add line 12, columns (b), (d), and (e) 13 2,806,715.

(See worksheet in the instructions for line 13 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). (See the instructions.)
N/A	

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

		Yes	No
1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?			
a Transfers from the reporting foundation to a noncharitable exempt organization of:			
(1) Cash	1a (1)		X
(2) Other assets	1a (2)		X
b Other transactions:			
(1) Sales of assets to a noncharitable exempt organization	1b (1)		X
(2) Purchases of assets from a noncharitable exempt organization	1b (2)		X
(3) Rental of facilities, equipment, or other assets	1b (3)		X
(4) Reimbursement arrangements	1b (4)		X
(5) Loans or loan guarantees	1b (5)		X
(6) Performance of services or membership or fundraising solicitations	1b (6)		X
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		X

d If the answer to any of the above is 'Yes,' complete the following schedule. Column **(b)** should always show the fair market value of the goods, other assets, or services given by the reporting foundation If the foundation received less than fair market value in any transaction or sharing arrangement, show in column **(d)** the value of the goods, other assets, or services received

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

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

b If 'Yes,' complete the following schedule.

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

SIGN HERE

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

► Richard H Gaby Trustee | 11/12/2010 | ► Trustee

Signature of officer or trustee | Date | Title

Paid Preparer's Use Only

Preparer's signature ►	KENNETH H. BRIDGES Kenneth H Bridges	Date 11/11/10	Check if self-employed ► ☐	Preparer's Identifying number (See **Signature** in the instrs) N/A
Firm's name (or yours if self-employed), address, and ZIP code ►	BRIDGES & DUNN-RANKIN LLP 200 GALLERIA PKWY, SUITE 1950 ATLANTA, GA 30339		EIN ► N/A
			Phone no ► (770) 563-8888

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 RICHARD & BARBARA GABY FOUNDATION
C/O BRIDGES & DUNN-RANKIN, LLP

Employer identification number 20-2110682

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)/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 their 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).

Name of organization: RICHARD & BARBARA GABY FOUNDATION

Employer Identification number: 20-2110682

Part I **Contributors** (see instructions.)

(a) Number	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	RICHARD & BARBARA GABY 445 OLD HOMESTEAD TRAIL JOHNS CREEK, GA 30097	$ 3,000,000.	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.)
		$	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
RICHARD & BARBARA GABY FOUNDATION

Employer identification number
20-2110682

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
	N/A	$	

(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

RICHARD & BARBARA GABY FOUNDATION

Employer identification number

20-2110682

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 cols **(a)** through **(e)** and the following line entry.)

For organizations completing Part III, enter total of *exclusively* religious, charitable, etc, contributions of **$1,000 or less** for the year. (Enter this information once – see instructions.) ► $ N/A

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	N/A		

(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

STATEMENT 15 (CONTINUED)
FORM 990-PF, PART IV, LINE 1
CAPITAL GAINS AND LOSSES FOR TAX ON INVESTMENT INCOME

ITEM	(E) GROSS SALES	(F) DEPREC. ALLOWED	(G) COST BASIS	(H) GAIN (LOSS)	(I) FMV 12/31/69	(J) ADJ. BAS. 12/31/69	(K) EXCESS (I)-(J)	(L) GAIN (LOSS)
19	100,000.		100,000.	0.				$ 0.
20	600,000.		600,000.	0.				0.
21	230,000.		230,000.	0.				0.
22	165,523.		165,730.	-207.				-207.
23	800,000.		800,000.	0.				0.
24	800,000.		800,000.	0.				0.
25	600,000.		600,000.	0.				0.
26	800,000.		800,000.	0.				0.
27	700,000.		700,000.	0.				0.
28	500,000.		500,000.	0.				0.
29	350,000.		350,000.	0.				0.
30	450,000.		450,000.	0.				0.
31	10,000.		10,000.	0.				0.
32	200,000.		200,000.	0.				0.
33	3,079.		3,121.	-42.				-42.
34	700,000.		700,000.	0.				0.
35	5,073.		5,142.	-69.				-69.
36	6,681.		6,773.	-92.				-92.
37	5,331.		5,405.	-74.				-74.
38	6,258.		6,344.	-86.				-86.
39	12,871.		13,047.	-176.				-176.
40	43,989.		44,594.	-605.				-605.
41	0.		6,058.	-6,058.				-6,058.
42	0.		952,763.	-952,763.				-952,763.
							TOTAL	$-966,113.

STATEMENT 16
FORM 990-PF, PART VI, LINE 9
TAX DUE

TAX DUE	$ 1,350.
LATE PAYMENT PENALTY	40.
LATE INTEREST	13.
TOTAL	$ 1,403.

STATEMENT 17
FORM 990-PF, PART XV, LINE 1A
FOUNDATION MANAGERS - 2% OR MORE CONTRIBUTORS

BARBARA VAN ANDEL GABY
RICHARD GABY

STATEMENT 1
FORM 990-PF, PART I, LINE 11
OTHER INCOME

	(A) REVENUE PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME
OTHER INVESTMENT INCOME	$ 1,410,523.	$ 1,041.	
TOTAL	$ 1,410,523.	$ 1,041.	$ 0.

STATEMENT 2
FORM 990-PF, PART I, LINE 16B
ACCOUNTING FEES

	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
BRIDGES & DUNN-RANKIN	$ 9,308.	$ 1,454.		
TOTAL	$ 9,308.	$ 1,454.	$ 0.	$ 0.

STATEMENT 3
FORM 990-PF, PART I, LINE 16C
OTHER PROFESSIONAL FEES

	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
MANAGEMENT FEES	$ 192,164.	$ 184,057.		
OTHER PORTFOLIO DEDUCTIONS	90.	1.		
TOTAL	$ 192,254.	$ 184,058.	$ 0.	$ 0.

STATEMENT 4
FORM 990-PF, PART I, LINE 18
TAXES

	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
FEDERAL TAX PAYMENTS (NET)	$ -471,376.			
FOREIGN TAX PAID	485,180.			
STATE INCOME TAXES	2,880.			
TOTAL	$ 16,684.	$ 0.	$ 0.	$ 0.

STATEMENT 5
FORM 990-PF, PART I, LINE 23
OTHER EXPENSES

	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
INVESTMENT INTEREST EXPENSE	$ 428.	$ 226.		
MISCELLANEOUS EXPENSES	250.	39.		
TOTAL	$ 678.	$ 265.	$ 0.	$ 0.

STATEMENT 6
FORM 990-PF, PART I, LINE 25
CONTRIBUTIONS, GIFTS, AND GRANTS

CASH GRANTS AND ALLOCATIONS

CLASS OF ACTIVITY:
DONEE'S NAME: SEE ATTACHED
DONEE'S ADDRESS:

RELATIONSHIP OF DONEE: N/A
ORGANIZATIONAL STATUS OF DONEE:
AMOUNT GIVEN: $ 4,500,097.

TOTAL $ 4,500,097.

STATEMENT 7
FORM 990-PF, PART II, LINE 10A
INVESTMENTS - U.S. AND STATE GOVERNMENT OBLIGATIONS

STATE/MUNICIPAL OBLIGATIONS	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
STATE AND MUNICIPAL BONDS	COST	$ 2,725,000.	$ 2,725,000.
		$ 2,725,000.	$ 2,725,000.
	TOTAL	$ 2,725,000.	$ 2,725,000.

STATEMENT 8
FORM 990-PF, PART II, LINE 10B
INVESTMENTS - CORPORATE STOCKS

CORPORATE STOCKS	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
ALTICOR GLOBAL HOLDINGS, INC.	COST	$ 12,596,303.	$ 19,374,425.
	TOTAL	$ 12,596,303.	$ 19,374,425.

STATEMENT 9
FORM 990-PF, PART II, LINE 10C
INVESTMENTS - CORPORATE BONDS

CORPORATE BONDS	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
MORGAN JP & CO INC. MEDIUM TERM BONDS	COST	$ 0.	$ 0.
ALCOA INC. NT 7.375 DUE 08-01-2010	COST	254,350.	257,900.
COX COMMUNICATIONS INC. NEW NT 4.625%	COST	250,625.	250,208.
GOLDMAN SACHS GROUP INC. MEDIUM TERM NTS	COST	324,802.	340,153.
	TOTAL	$ 829,777.	$ 848,261.

STATEMENT 10
FORM 990-PF, PART II, LINE 13
INVESTMENTS - OTHER

	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
OTHER PUBLICLY TRADED SECURITIES			
ISHARES TR RUSSELL 1000 INDEX FUND	COST	$ 2,472,564.	$ 3,025,955.
MFO VANGUARD ENERGY FD ADMIRAL SHARES	COST	684,005.	877,036.
MFO CREDIT SUISSE COMMODITY-RETURN PLUS	COST	720,127.	796,192.
TOTAL OTHER PUBLICLY TRADED SECURITIES		$ 3,876,696.	$ 4,699,183.
OTHER SECURITIES			
ALTICOR EXPORT DV	COST	523,925.	490,842.
AMWAY EXPORT VA	COST	718,622.	714,500.
GOLDEN SUN MULTI-MANAGER FUND, LLC	COST	128,189.	4,593.
FCM INTERNATIONAL, LLC	COST	11,073,007.	9,944,283.
FCM LARGE CAP II, LLC	COST	5,943,008.	4,787,857.
FCM REAL ESTATE II, LLC	COST	1,522,513.	1,521,680.
FCM SMALL CAP, LLC	COST	3,876,679.	4,202,265.
FCM ALTERNATIVE II, LLC	COST	3,540,113.	3,336,911.
FCM PRIVATE EQUITY III, LLC	COST	885,550.	855,206.
FCM LOAN CREDITS, LLC	COST	782,785.	870,007.
TOTAL OTHER SECURITIES		$ 28,994,391.	$ 26,728,144.
	TOTAL	$ 32,871,087.	$ 31,427,327.

STATEMENT 11
FORM 990-PF, PART II, LINE 15
OTHER ASSETS

	BOOK VALUE	FAIR MARKET VALUE
DIVIDENDS RECEIVABLE	$ 24.	$ 24.
GOLDEN SUN DISTRIBUTION RECEIVABLE	14,131.	
TOTAL	$ 14,155.	$ 24.

STATEMENT 12
FORM 990-PF, PART II, LINE 22
OTHER LIABILITIES

STATE TAXES PAYABLE	$	4,130.
TOTAL	$	4,130.

STATEMENT 13
FORM 990-PF, PART III, LINE 3
OTHER INCREASES

TAX EXEMPT INTEREST INCOME	$	24,452.
TOTAL	$	24,452.

STATEMENT 14
FORM 990-PF, PART III, LINE 5
OTHER DECREASES

NON-DEDUCTIBLE EXPENSES	$	132,289.
PRIOR PERIOD ADJUSTMENTS		271,998.
TOTAL	$	404,287.

STATEMENT 15
FORM 990-PF, PART IV, LINE 1
CAPITAL GAINS AND LOSSES FOR TAX ON INVESTMENT INCOME

ITEM	(A) DESCRIPTION	(B) HOW ACQUIRED	(C) DATE ACQUIRED	(D) DATE SOLD
1	5178.7800 FHLMC GOLD M80773 5 10-01-2009	PURCHASED	4/28/2008	1/15/2009
2	18083.3400 FEDERAL HOME LN MTG CORP POOL	PURCHASED	9/17/2008	1/15/2009
3	19908.6500 FHLMC GOLD M9-09 19 4 05-01-2009	PURCHASED	8/06/2008	1/15/2009
4	42932.2800 FHLMC MULTICLASS FEDL HM LN MTG	PURCHASED	5/28/2008	1/15/2009
5	500000.0000 MORGAN JP & CO INC. MEDIUM TERM SUB NTS	PURCHASED	8/11/2008	1/15/2009
6	300000.0000 FHLB STEP UP 10-27-2009 / 01-27-2009	PURCHASED	10/23/2008	1/27/2009
7	400000.0000 HILLSBOROUGH CNTY FLA SCH BRD	PURCHASED	1/02/2009	2/05/2009
8	22417.3800 FEDERAL HOME LN MTG CORP POOL	PURCHASED	9/17/2008	2/17/2009
9	20880.0800 FHLMC GOLD M9-09 19 4 05-01-2009	PURCHASED	8/06/2008	2/17/2009
10	290000.0000 COLUMBIA CNTY GA DEV AUTH INDL	PURCHASED	10/30/2008	3/02/2009
11	6645.2000 FHLMC GOLD M80773 5 10-01-2009	PURCHASED	4/28/2008	3/16/2009
12	42375.84000 FEDERAL HOME LN MTG CORP POOL	PURCHASED	9/17/2008	3/16/2009
13	25915.92000 FHLMC GOLD M9-09 19 4 05-01-2009	PURCHASED	8/06/2008	3/16/2009
14	800000.0000 FULTON CNTY GA HSG AUTH MLTIFAM	PURCHASED	1/02/2009	3/12/2009
15	400000.0000 COBB CNTY GA DEV AUTH REV VAR	PURCHASED	1/02/2009	4/01/2009
16	4597.49000 FHLMC GOLD M80773 5 10-01-2009	PURCHASED	4/28/2008	4/15/2009
17	274185.3600 FEDERAL HOME LN MTG CORP POOL	PURCHASED	9/17/2008	4/15/2009

STATEMENT 15 (CONTINUED)
FORM 990-PF, PART IV, LINE 1
CAPITAL GAINS AND LOSSES FOR TAX ON INVESTMENT INCOME

ITEM	(A) DESCRIPTION	(B) HOW ACQUIRED	(C) DATE ACQUIRED	(D) DATE SOLD
18	75232.5100 FHLMC GOLD M9-09 19 4 05-01-2009	PURCHASED	8/06/2008	4/15/2009
19	100000.0000 NY ST HSG FIN AGY REV 1.05	PURCHASED	1/02/2009	5/01/2009
20	600000.0000 NY ST HSG FIN AGY REV 1.05	PURCHASED	1/02/2009	5/12/2009
21	230000.0000 UNIV S FLA RESH FNDTN INC. REV	PURCHASED	1/02/2009	5/13/2009
22	165522.9400 FHLMC GOLD M9-09 19 4 05-01-2009	PURCHASED	8/06/2008	5/15/2009
23	800000.0000 ORANGE CNTY FLA HLTH FACS AUTH	PURCHASED	1/02/2009	5/27/2009
24	800000.0000 OH ST HSG FIN AGY RES MTG PG-K	PURCHASED	VARIOUS	6/11/2009
25	600000.0000 FLORIDA ST MUN PWR AGY REV	PURCHASED	5/28/2009	7/29/2009
26	800000.0000 FULTON CNTY GA HSG AUTH MLTIFAM	PURCHASED	6/11/2009	8/05/2009
27	700000.0000 COBB CNTY GA KENNESTONE HSP ATH	PURCHASED	5/13/2009	8/27/2009
28	500000.0000 COBB CNTY GA HOSP AUTH REV	PURCHASED	5/19/2009	10/14/2009
29	350000.0000 FRKLN TENN PUB BLDG AUTH VAR-LOC	PURCHASED	8/07/2009	10/27/2009
30	450000.0000 TROY ST UNIV ALA STUD FEE REV	PURCHASED	8/12/2009	10/29/2009
31	10000.0000 CN ST HSG FIN AUTH	PURCHASED	1/29/2009	11/16/2009
32	200000.0000 ENTERGY GULF STS INC 1ST MTG BD	PURCHASED	4/22/2009	12/01/2009
33	3078.6300 FHLMC GOLD M80773 5 10-01-2009	PURCHASED	4/28/2008	2/17/2009
34	700000.0000 DOWNTOWN MARIETTA DEV AUTH GA	PURCHASED	VARIOUS	5/12/2009
35	5072.4000 FHLMC GOLD M80773 5 10-01-2009	PURCHASED	4/28/2008	5/15/2009
36	6681.0400 FHLMC GOLD M80773 5 10-01-2009	PURCHASED	4/28/2008	6/15/2009
37	5331.2200 FHLMC GOLD M80773 5 10-01-2009	PURCHASED	4/28/2008	7/15/2009
38	6258.1900 FHLMC GOLD M80773 5 10-01-2009	PURCHASED	4/28/2008	8/17/2009
39	12871.1000 FHLMC GOLD M80773 5 10-01-2009	PURCHASED	4/28/2008	9/15/2009
40	43988.9200 FHLMC GOLD M80773 5 10-01-2009	PURCHASED	4/28/2008	10/15/2009
41	STCL FROM K-1'S	PURCHASED	VARIOUS	VARIOUS
42	LTCL FROM K-1'S	PURCHASED	VARIOUS	VARIOUS

ITEM	(E) GROSS SALES	(F) DEPREC. ALLOWED	(G) COST BASIS	(H) GAIN (LOSS)	(I) FMV 12/31/69	(J) ADJ. BAS. 12/31/69	(K) EXCESS (I)-(J)	(L) GAIN (LOSS)
1	5,179.		5,250.	-71.				$ -71.
2	18,083.		18,094.	-11.				-11.
3	19,909.		19,934.	-25.				-25.
4	42,932.		43,281.	-349.				-349.
5	500,000.		504,965.	-4,965.				-4,965.
6	300,000.		300,000.	0.				0.
7	400,000.		400,000.	0.				0.
8	22,417.		22,431.	-14.				-14.
9	20,880.		20,906.	-26.				-26.
10	290,000.		290,000.	0.				0.
11	6,645.		6,737.	-92.				-92.
12	42,376.		42,402.	-26.				-26.
13	25,916.		25,948.	-32.				-32.
14	800,000.		800,000.	0.				0.
15	400,000.		400,000.	0.				0.
16	4,597.		4,661.	-64.				-64.
17	274,185.		274,357.	-172.				-172.
18	75,233.		75,327.	-94.				-94.

Richard and Barbara Gaby Foundation
2009 Form 990-PF
Part XV Attachment

Recipient	Address	City	State	Zip	Relationship	Status	Charitable Purpose	Amount
Acton Institute	161 Ottawa Ave NW, Ste 301	Grand Rapids	MI	49503	None	Public Charity	Funding the cause of the organization	10,000.00
Alliance Defense Fund	15100 N 90th Street	Scottsdale	AZ	85260	None	Public Charity	Funding the cause of the organization	50,000 00
Alliance for School Choice	1660 L Street NW, Ste 1000	Washington	DC	20336	None	Public Charity	Funding the cause of the organization	20,000 00
ALS Association of Georgia	1955 Cliff Valley Way, Ste 116	Atlanta	GA	30329	None	Public Charity	Funding the cause of the organization	500.00
American Cancer Society	P O Box 22718	Oklahoma City	OK	73123	None	Public Charity	Funding the cause of the organization	2,500.00
Answers in Genesis	P O Box 510	Hebron	OK	41048	None	Public Charity	Funding the cause of the organization	10,000 00
Ashbrook Center	Ashland University, 401 College Avenue	Asland	OH	44805	None	Public Charity	Funding the cause of the organization	10,000.00
Bethany Christian Service	901 Eastern Ave NE PO Box 294	Grand Rapids	MI	49501	None	Public Charity	Funding the cause of the organization	125,000.00
Calvary International	3771 Spring Park Rd	Jacksonville	FL	32207	None	Public Charity	Funding the cause of the organization	5,500.00
Camp Highland	4305 State Bridge Road, Ste 103-223	Alpharetta	GA	30022	None	Public Charity	Funding the cause of the organization	185,000.00
Campus Outreach	9500 Medlock Bridge Road	Johns Creek	GA	30097	None	Public Charity	Funding the cause of the organization	2,000 00
Capital Research Center	1513 16th Street N W	Washington	DC	20036	None	Public Charity	Funding the cause of the organization	10,000.00
Children's Healthcare	1584 Tullie Circle NE	Atlanta	GA	30329	None	Public Charity	Funding the cause of the organization	1,000.00
Christ Church of Berkeley	2138 Cedar St	Berkeley	CA	94709	None	Public Charity	Funding the cause of the organization	15,000.00
Church Multiplication Ministry	635 Willowbrook Run	Alpharetta	GA	30022	None	Public Charity	Funding the cause of the organization	30,000.00
City of Refuge	1300 Joseph E Boone Blvd.	Atlanta	GA	30314	None	Public Charity	Funding the cause of the organization	343,000.00
Compassion International	12290 Voyager Pkwy	Colorado Springs	CO	80921	None	Public Charity	Funding the cause of the organization	72,760.00
Creation Research Society	P.O. Box 8263	St Joseph	MO	64508	None	Public Charity	Funding the cause of the organization	10,000.00
Crohn's & Colitis Foundation	386 Park Avenue S , 17th Floor	New York	NY	10016	None	Public Charity	Funding the cause of the organization	250.00
Faith, Hope, Adoption	1266 West Paces Ferry Road, Suite 300	Atlanta	GA	30305	None	Public Charity	Funding the cause of the organization	20,000.00
Family Life	680 West Peachtree St NW	Atlanta	GA	30308	None	Public Charity	Funding the cause of the organization	100,000.00
Fellowship for Christian Athletes	8701 Leeds Road	Kansas City	MO	64129	None	Public Charity	Funding the cause of the organization	10,000 00
First Redeemer Conservatory	2100 Peachtree Parkway	Cumming	GA	30041	None	Public Charity	Funding the cause of the organization	901.00
Fulton County Taxpayer Foundation	309 East Paces Ferry Rd. Ste. 607	Atlanta	GA	30305	None	Public Charity	Funding the cause of the organization	100 00
George Mason University Foundation	4400 University Drive, Ste D201 MS1A3	Fairfax	VA	22030	None	Public Charity	Funding the cause of the organization	5,000.00
Georgia Family Council	3500 Parkway Lane, Ste. 460	Norcross	GA	30092	None	Public Charity	Funding the cause of the organization	250,000 00
Georgia Right to Life	P O Box 927	Lawrenceville	GA	30046	None	Public Charity	Funding the cause of the organization	10,000 00
Gilder Lehrman Institute	19 West 44th Street	New York	NY	10036	None	Public Charity	Funding the cause of the organization	7,000.00
Greater Gwinnett Christian Corp	2158 Sandown Dr	Lawrenceville	GA	30043	None	Public Charity	Funding the cause of the organization	10,000 00
Heritage Foundation	214 Massachusetts Avenue NE	Washington	DC	20002	None	Public Charity	Funding the cause of the organization	504,560.00
Hillsdale College	33 East College St	Hillsdale	MI	49242	None	Public Charity	Funding the cause of the organization	15,000.00
Home Repair Ministry	P O Box 922194	Norcross	GA	30010	None	Public Charity	Funding the cause of the organization	24,000.00
Home School Foundation	P O Box 1152	Purcellville	VA	20134	None	Public Charity	Funding the cause of the organization	20,000 00
Human Rights Foundation	Empire State Building, Ste. 4515	New York	NY	10118	None	Public Charity	Funding the cause of the organization	10,000.00
Intercollegiate Studies Institute	3901 Centerville Rd P O. Box 4431	Wilmington	DE	19807	None	Public Charity	Funding the cause of the organization	200,000.00
International Cooperating Ministries	606 Aberdeen Rd	Hampton	VA	23661	None	Public Charity	Funding the cause of the organization	20,000.00
International Justice Mission	P O Box 58147	Washington	DC	20037	None	Public Charity	Funding the cause of the organization	350,000.00
Key Life Ministries	P O. Box 945000	Maitland	FL	32794	None	Public Charity	Funding the cause of the organization	200,000.00
KICKIR Inc	1510 Ivey Trace	Cumming	GA	30041	None	Public Charity	Funding the cause of the organization	10,000.00
Kids & Teens 519	3300 Northeast Expressway Building 4, Ste 400	Atlanta	GA	30340	None	Public Charity	Funding the cause of the organization	1,000.00
Lazos, Inc	3606 Decatur St	Denver	CO	80211	None	Public Charity	Funding the cause of the organization	20,000.00
Manna Scholarship Fund	1325 Satellite Boulevard, Suite 703	Suwanee	GA	30024	None	Public Charity	Funding the cause of the organization	100,000.00
Mission Minded Artists	c/o Perimeter Church, 9500 Medlock Bridge Rd.	Duluth	GA	30097	None	Public Charity	Funding the cause of the organization	24,000.00
Mission to the World	P O Box 116284	Atlanta	GA	30368	None	Public Charity	Funding the cause of the organization	100,000 00
Moving Picture Institute	375 Greenwich Street	New York	NY	10013	None	Public Charity	Funding the cause of the organization	5,000 00

North Avenue Presbyterian Church	607 Peachtree Street NE	Atlanta	GA	30308	None	Public Charity	Funding the cause of the organization	40,000 00
OJOY Deaf Ministries	307 Aspen Way	Glorieta	NM	87535	None	Public Charity	Funding the cause of the organization	250.00
Orphan Helpers	813 Forrest Drive, Ste A	Newport News	VA	23606	None	Public Charity	Funding the cause of the organization	40,000.00
Perimeter Church	9500 Medlock Bridge Rd	Duluth	GA	30097	None	Public Charity	Funding the cause of the organization	1,050,641 00
Philanthropy Roundtable	1150 17th Street NW, Suite 503	Washington	DC	20036	None	Public Charity	Funding the cause of the organization	5,000.00
Prison Fellowship	P O Box 1550	Merrifield	VA	22116	None	Public Charity	Funding the cause of the organization	20,000.00
Romania Christian Enterprises	21058 Unison Rd	Middleburg	VA	20117	None	Public Charity	Funding the cause of the organization	20,000.00
St. Monica's Church	1700 Buford Hwy	Duluth	GA	30097	None	Public Charity	Funding the cause of the organization	250.00
Street Grace Ministry	607 Peachtree Street NE	Atlanta	GA	30308	None	Public Charity	Funding the cause of the organization	50,000.00
Student News Daily com	P O Box 30353	Edmond	OK	73003	None	Public Charity	Funding the cause of the organization	10,000 00
Teen Pact	610 Moorefield Park Dr , Ste 700	Richmond	VA	23236	None	Public Charity	Funding the cause of the organization	20,000 00
United World Mission	P.O. Box 602002	Charlotte	NC	28260	None	Public Charity	Funding the cause of the organization	10,000.00
Victoria's Friends	3550 Lawrenceville Suwanee Rd, Ste 109	Suwanee	GA	30024	None	Public Charity	Funding the cause of the organization	60,000 00
Wellspring Living	140 Howell Road, Ste C-2	Tyrone	GA	30290	None	Public Charity	Funding the cause of the organization	50,000.00
Young Life Foundation	P.O Box 520	Colorado Springs	CO	80901	None	Public Charity	Funding the cause of the organization	200,000 00
Y.W.A M (Youth With A Mission)	c/o David Barkema, 2707 Hipawai Place	Honolulu	HI	96822	None	Public Charity	Funding the cause of the organization	1,000.00
Through FCM Private Equity III, LLC Sch K-1								22.00
Through Alticor Global Holdings, Inc. Sch K-1								3,863.00
						Total Charitable Donations		4,500,097.00

Form **8868** (Rev April 2009)

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).

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

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

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 a corporation 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 RICHARD & BARBARA GABY FOUNDATION C/O BRIDGES & DUNN-RANKIN, LLP	**Employer identification number** 20-2110682
File by the due date for filing your return See instructions	Number, street, and room or suite number If a P O box, see instructions 200 GALLERIA PARKWAY #1950	
	City, town or post office, state, and ZIP code For a foreign address, see instructions ATLANTA, GA 30339	

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 (section 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 ► BRIDGES & DUNN-RANKIN, LLP

Telephone No. ► (770) 563-8888 FAX No. ► (770) 563-8885

- 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 corporation required to file Form 990-T) extension of time until 8/15, 20 10, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

► [X] calendar year 20 09 or

► [ ] tax year beginning ________, 20 ___, and ending ________, 20 ___.

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**	$ 1,837.
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**	$ 3,000.
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.

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

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

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

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

Type or print	Name of Exempt Organization RICHARD & BARBARA GABY FOUNDATION C/O BRIDGES & DUNN-RANKIN, LLP	Employer identification number 20-2110682
File by the extended due date for filing the return See instructions	Number, street, and room or suite number If a P.O box, see instructions BRIDGES & DUNN-RANKIN LLP 200 GALLERIA PKWY, SUITE 1950	For IRS use only
	City, town or post office, state, and ZIP code For a foreign address, see instructions ATLANTA, GA 30339	COPY

Check type of return to be filed (File a separate application for each return):

[ ] Form 990	[X] Form 990-PF	[ ] Form 1041-A	[ ] Form 6069
[ ] Form 990-BL	[ ] Form 990-T (section 401(a) or 408(a) trust)	[ ] Form 4720	[ ] Form 8870
[ ] Form 990-EZ	[ ] Form 990-T (trust other than above)	[ ] Form 5227	

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 care of ► BRIDGES & DUNN-RANKIN, LLP
  Telephone No. ► (770) 563-8888 FAX No. ► (770) 563-8885
- 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 11/15 , 20 10.

5 For calendar year 2009 , or other tax year beginning ______ , 20 __ , and ending ______ , 20 __ .

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 . TAXPAYER RESPECTFULLY REQUESTS ADDITIONAL TIME TO GATHER THE INFORMATION NECESSARY FOR A COMPLETE AND ACCURATE RETURN.

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions	8a	$ 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	$ 3,000.
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 instrs.	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 ► CPA Date ► 8/2/10

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City, State, ZIP+4

PS Form 3800, August 2006 See Reverse for Instructions