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Form **990-PF**

Department of the Treasury
Internal Revenue Service (77)

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 , 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.	Name of foundation MEYER AND IDA GORDON FOUNDATION		A Employer identification number 74-6046795
	Number and street (or P O box number if mail is not delivered to street address) 1616 S. VOSS ROAD	Room/suite 840	B Telephone number (see page 10 of the instructions) (713) 781-7799
	City or town, state, and ZIP code HOUSTON TX 77057		C If exemption application is pending, check here ▶ ☐ D 1 Foreign organizations, 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)* ▶ $ 3,256,245

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

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 ▶ ☐

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 page 11 of 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)
Revenue	1	Contributions, gifts, grants, etc , received (attach schedule)				
	2	Check ▶ ☐ if the foundation is not required to attach Sch B				
	3	Interest on savings and temporary cash investments	0	0		
	4	Dividends and interest from securities	78,008	78,008		
	5 a	Gross rents		0		
	b	Net rental income or (loss) 0				
	6 a	Net gain or (loss) from sale of assets not on line 10	8,562			
	b	Gross sales price for all assets on line 6a 218,285				
	7	Capital gain net income (from Part IV, line 2)		8,562		
	8	Net short-term capital gain			0	
	9	Income modifications				
	10 a	Gross sales less returns and allowances 0				
	b	Less Cost of goods sold 0				
	c	Gross profit or (loss) (attach schedule)	0			
	11	Other income (attach schedule)	18,546	18,546	0	
	12	**Total.** Add lines 1 through 11	105,116	105,116	0	
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc	0			
	14	Other employee salaries and wages				
	15	Pension plans, employee benefits				
	16 a	Legal fees (attach schedule)	300	0	0	0
	b	Accounting fees (attach schedule)	3,450	0	0	3,450
	c	Other professional fees (attach schedule)	2,541	0	0	0
	17	Interest				
	18	Taxes (attach schedule) (see page 14 of the instructions)	2,786	0	0	0
	19	Depreciation (attach schedule) and depletion	0	0	0	
	20	Occupancy				
	21	Travel, conferences, and meetings				
	22	Printing and publications				
	23	Other expenses (attach schedule)	0	0	0	0
	24	**Total operating and administrative expenses.** Add lines 13 through 23	9,077	0	0	3,450
	25	Contributions, gifts, grants paid	116,800			116,800
	26	**Total expenses and disbursements.** Add lines 24 and 25	125,877	0	0	120,250
	27	Subtract line 26 from line 12				
	a	**Excess of revenue over expenses and disbursements**	-20,761			
	b	**Net investment income** (if negative, enter -0-)		105,116		
	c	**Adjusted net income** (if negative, enter -0-)			0	

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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 (a) Book Value	End of year (b) Book Value	(c) Fair Market Value
Assets 1	Cash—non-interest-bearing	2,268,877		
2	Savings and temporary cash investments			
3	Accounts receivable ▶ 0			
	Less· allowance for doubtful accounts ▶ 0	0	0	0
4	Pledges receivable ▶ 0			
	Less: allowance for doubtful accounts ▶ 0	0	0	0
5	Grants receivable			
6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see page 15 of the instructions)	0	0	0
7	Other notes and loans receivable (attach schedule) ▶ 0			
	Less allowance for doubtful accounts ▶ 0	0	0	0
8	Inventories for sale or use			
9	Prepaid expenses and deferred charges			
10 a	Investments—U S and state government obligations (attach schedule)	600,000	3,007,623	3,007,623
b	Investments—corporate stock (attach schedule)	149,980	0	0
c	Investments—corporate bonds (attach schedule)	0	0	0
11	Investments—land, buildings, and equipment basis ▶ 0			
	Less accumulated depreciation (attach schedule) ▶ 0	0	0	0
12	Investments—mortgage loans			
13	Investments—other (attach schedule)	308,670	0	0
14	Land, buildings, and equipment. basis ▶ 0			
	Less accumulated depreciation (attach schedule) ▶ 0	0	0	0
15	Other assets (describe ▶)	0	248,622	248,622
16	**Total assets** (to be completed by all filers—see the instructions Also, see page 1, item I)	3,327,527	3,256,245	3,256,245
Liabilities 17	Accounts payable and accrued expenses			
18	Grants payable			
19	Deferred revenue			
20	Loans from officers, directors, trustees, and other disqualified persons	0	0	
21	Mortgages and other notes payable (attach schedule)	0	0	
22	Other liabilities (describe ▶)	0	0	
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			
28	Paid-in or capital surplus, or land, bldg , and equipment fund	3,327,527	3,256,245	
29	Retained earnings, accumulated income, endowment, or other funds			
30	**Total net assets or fund balances** (see page 17 of the instructions)	3,327,527	3,256,245	
31	**Total liabilities and net assets/fund balances** (see page 17 of the instructions)	3,327,527	3,256,245	

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	3,327,527
2	Enter amount from Part I, line 27a	2	-20,761
3	Other increases not included in line 2 (itemize) ▶	3	0
4	Add lines 1, 2, and 3	4	3,306,766
5	Decreases not included in line 2 (itemize) ▶ Adj. for beginning securities balances	5	50,521
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	3,256,245

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
1a See Attached Statement			
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	0	0	0	0
b	0	0	0	0
c	0	0	0	0
d	0	0	0	0
e	0	0	0	0

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	0	0	0	0
b	0	0	0	0
c	0	0	0	0
d	0	0	0	0
e	0	0	0	0

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	8,562
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 pages 13 and 17 of the instructions). If (loss), enter -0- in Part I, line 8	3	8,562

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 page 18 of 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))
2008	119,199	3,207,401	0.037164
2007	324,847	4,958,687	0.065511
2006	332,097	6,400,376	0.051887
2005	280,000	6,666,875	0 041999
2004	186,500	6,794,923	0.027447

2 **Total** of line 1, column (d)	2	0.224008
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	0.044802
4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5	4	3,207,401
5 Multiply line 4 by line 3	5	143,698
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	1,051
7 Add lines 5 and 6	7	144,749
8 Enter qualifying distributions from Part XII, line 4	8	120,250

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 on page 18.

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of 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 instructions)			
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ▶ [X] and enter 1% of Part I, line 27b		1	1,051
c All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)			
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		2	0
3 Add lines 1 and 2		3	1,051
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		4	
5 **Tax based on investment income.** Subtract line 4 from line 3 If zero or less, enter -0-		5	1,051
6 Credits/Payments:			
a 2009 estimated tax payments and 2008 overpayment credited to 2009	6a 0		
b Exempt foreign organizations—tax withheld at source	6b		
c Tax paid with application for extension of time to file (Form 8868)	6c 0		
d Backup withholding erroneously withheld	6d		
7 Total credits and payments Add lines 6a through 6d		7	0
8 Enter any **penalty** for underpayment of estimated tax Check here [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** ▶		9	1,079
10 **Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** ▶		10	0
11 Enter the amount of line 10 to be: **Credited to 2010 estimated tax** ▶ 0 **Refunded** ▶		11	0

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 page 19 of 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. ▶ $ ________ **(2)** On foundation managers ▶ $ ________			
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ▶ $ ________			
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
4 a 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, col (c), and Part XV*	7	X	
8 a Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) ▶ TX			
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 on page 27)? *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 page 20 of the 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 ▶ JAMES C. GORDON Telephone no. ▶ (713) 781-7799

Located at ▶ 1616 S. VOSS RD STE 840 HOUSTON TX ZIP+4 ▶ 77057

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041—Check here ▶ ☐

and enter the amount of tax-exempt interest received or accrued during the year ▶ 15 N/A

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

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

			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 page 20 of the instructions)?		1b	N/A	
	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 page 20 of 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)*

		Yes	No
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 page 22 of the 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 page 22 of the 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? ☐ 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** *If "Yes" to 6b, file Form 8870*		
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☒ No		
b	If yes, did the foundation receive any proceeds or have any net income attributable to the transaction? **7b**		

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

1 List all officers, directors, trustees, foundation managers and their compensation (see page 22 of 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 Attached Statement	.00	0	0	0
	.00	0	0	0
	.00	0	0	0
	.00	0	0	0

2 Compensation of five highest-paid employees (other than those included on line 1—see page 23 of 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 ▶ 1

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 page 23 of 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		0
		0
		0
		0
		0
Total number of others receiving over $50,000 for professional services ▶		1

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 page 24 of 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 page 24 of the instructions 3	0
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	3,256,245
b	Average of monthly cash balances	1b	
c	Fair market value of all other assets (see page 24 of the instructions)	1c	0
d	**Total** (add lines 1a, b, and c)	1d	3,256,245
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) 1e		
2	Acquisition indebtedness applicable to line 1 assets	2	
3	Subtract line 2 from line 1d	3	3,256,245
4	Cash deemed held for charitable activities Enter 1½ % of line 3 (for greater amount, see page 25 of the instructions)	4	48,844
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4	5	3,207,401
6	**Minimum investment return.** Enter 5% of line 5	6	160,370

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	160,370
2a	Tax on investment income for 2009 from Part VI, line 5	2a	1,051		
b	Income tax for 2009 (This does not include the tax from Part VI)	2b			
c	Add lines 2a and 2b			2c	1,051
3	Distributable amount before adjustments Subtract line 2c from line 1			3	159,319
4	Recoveries of amounts treated as qualifying distributions			4	
5	Add lines 3 and 4			5	159,319
6	Deduction from distributable amount (see page 25 of the instructions)			6	
7	**Distributable amount** as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1			7	159,319

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	120,250
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	0
4	**Qualifying distributions.** Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	120,250
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	1,051
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	119,199

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 2008	(c) 2008	(d) 2009
1	Distributable amount for 2009 from Part XI, line 7					159,319
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	0				
b	From 2005	0				
c	From 2006	0				
d	From 2007	0				
e	From 2008	55,318				
f	**Total** of lines 3a through e		55,318			
4	Qualifying distributions for 2009 from Part XII, line 4 ▶ $ 120,250					
a	Applied to 2008, but not more than line 2a				0	
b	Applied to undistributed income of prior years (Election required—see page 26 of the instructions)			0		
c	Treated as distributions out of corpus (Election required—see page 26 of the instructions)		0			
d	Applied to 2009 distributable amount					120,250
e	Remaining amount distributed out of corpus		0			
5	Excess distributions carryover applied to 2009 *(If an amount appears in column (d), the same amount must be shown in column (a).)*		39,069			39,069
6	**Enter the net total of each column as indicated below:**					
a	Corpus Add lines 3f, 4c, and 4e Subtract line 5		16,249			
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					
d	Subtract line 6c from line 6b Taxable amount—see page 27 of the instructions			0		
e	Undistributed income for 2008 Subtract line 4a from line 2a Taxable amount—see page 27 of the 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 page 27 of the instructions)					
8	Excess distributions carryover from 2004 not applied on line 5 or line 7 (see page 27 of the instructions)		0			
9	**Excess distributions carryover to 2010.** Subtract lines 7 and 8 from line 6a		16,249			
10	Analysis of line 9:					
a	Excess from 2005	0				
b	Excess from 2006	0				
c	Excess from 2007	0				
d	Excess from 2008	16,249				
e	Excess from 2009	0				

Part XIV Private Operating Foundations (see page 27 of the instructions and Part VII-A, question 9) **N/A**

1 a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 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 (a) 2009	Prior 3 years: (b) 2008	(c) 2007	(d) 2006	(e) Total
2 a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed	0				0
b 85% of line 2a	0	0	0	0	0
c Qualifying distributions from Part XII, line 4 for each year listed	0				0
d Amounts included in line 2c not used directly for active conduct of exempt activities					0
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c	0	0	0	0	0
3 Complete 3a, b, or c for the alternative test relied upon:					
a "Assets" alternative test—enter (1) Value of all assets					0
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					0
b "Endowment" alternative test—enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed	0				0
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)					0
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					0
(3) Largest amount of support from an exempt organization					0
(4) Gross investment income					0

Part XV Supplementary Information (Complete this part only if the foundation had $5,000 or more in assets at any time during the year—see page 28 of the instructions.)

1 **Information Regarding Foundation Managers:**

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

NONE

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 foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. (see page 28 of 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 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*				
JEWISH FEDERATION OF GREATER HOUSTON 5603 S BRAESWOOD BLVD HOUSTON TX 77096	NONE	509 (a)(1)	GENERAL SUPPORT	50,000
MUSEUM OF FINE ARTS-HOUSTON P.O. BOX 6826 HOUSTON TX 77265	NONE	509 (a)(1)	GENERAL SUPPORT	3,500
HOLOCAUST MUSEUM - HOUSTON 5401 CAROLINE ST HOUSTON TX 77004	NONE	501 (c)(3)	GENERAL SUPPORT	4,350
CHARITABLE ORG. WORLD HEALTH & GOLF ASS(2441 HIGH TIMBERS, SUITE 430 THE WOODLAND\$	NONE	501(c)(3)	GENERAL SUPPORT	1,000
YOUNG TEXANS AGAINST CANCER 1220 AUGUST DR, SUITE 220 HOUSTON TX 77057	NONE	501(c)(3)	GENERAL SUPPORT	6,000
BRIDGEWOOD FARMS INC. 11680 ROSE RD CONROE TX 77303	NONE	501(c)(3)	GENERAL SUPPORT	1,600
UNIVERSITY OF TEXAS AT AUSTIN 1 UNIVERSITY STATION - D1400 AUSTIN TX 78712	NONE	501(c)(3)	GENERAL SUPPORT	1,000
TIRR FOINDATION 4605 POST OAK PLACE, SUITE 222 HOUSTON TX 7	NONE	501(c)(3)	GENERAL SUPPORT	1,000
TEXAS CHILDRENS HOSPITAL P.O BOX 300630 HOUSTON TX 77230	NONE	501(c)(3)	GENERAL SUPPORT	7,000
BE AN ANGEL FUND, INC 2003 ALDINE BENDER HOUSTON TX 77032	NONE	501(c)(3)	GENERAL SUPPORT	2,500
BO'S PLACE 10050 BUFFALO SPEEDWAY HOUSTON TX 77054	NONE	501(c)(3)	GENERAL SUPPORT	2,500
HOUSTON JEWISH COMM. FOUNDATION 5603 S BRAESWOOD BLVD HOUSTON TX 77096	NONE	501(c)(3)	GENERAL SUPPORT	35,000
CRISIS INTERVENTION HOUSTON 3701 KIRBY DR #540 HOUSTON TX 77098	NONE	501(a)(3)	GENERAL SUPPORT	350
MFAH BAYOU BEND COLLECTION P.O. BOX 6826 HOUSTON TX 77265	NONE	509 (a)(1)	GENERAL SUPPORT	1,000
				0
				0
Total ▶ 3a				116,800
b *Approved for future payment*				
JEWISH FEDERATION OF GREATER HOUSTON 5603 S BRAESWOOD BLVD HOUSTON TX 77096	NONE	509 (a)(1)	GENERAL SUPPORT	50,000
JEWISH FEDERATION OF GREATER HOUSTON 5603 S. BRAESWOOD BLVD HOUSTON TX 77096	NONE	509 (a)(1)	GENERAL SUPPORT	150,000
				0
				0
				0
				0
				0
				0
				0
Total ▶ 3b				200,000

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See page 28 of the instructions)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue:					
a		0		0	0
b		0		0	0
c		0		0	0
d		0		0	0
e		0		0	0
f		0		0	0
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities			14	78,008	
5 Net rental income or (loss) from real estate					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income			14	18,546	
8 Gain or (loss) from sales of assets other than inventory			14	8,562	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue: a		0		0	0
b		0		0	0
c		0		0	0
d		0		0	0
e		0		0	0
12 Subtotal Add columns (b), (d), and (e)		0		105,116	0

13 **Total.** Add line 12, columns (b), (d), and (e) 13 105,116

(See worksheet in line 13 instructions on page 28 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 page 28 of 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
	0		
	0		
	0		
	0		
	0		
	0		
	0		
	0		
	0		
	0		
	0		
	0		
	0		
	0		
	0		
	0		

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

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

James C. Gordon, Trustee — 5-11-10 — PRESIDENT

Signature of officer or trustee — Date — Title

Paid Preparer's Use Only

Preparer's signature: M Douglas EA, Marilyn A Douglas EA	Date 5/10/2010	Check if self-employed ☒	Preparer's identifying number (see **Signature** on page 30 of the instructions)
Firm's name (or yours if self-employed), address, and ZIP code: Marilyn A Douglas EA, 2620 Fountainview #314, Houston, TX 77057		EIN	Phone no (713) 953-0888

Form **8082** (Rev December 2005) Department of the Treasury Internal Revenue Service

Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR)

(For use by partners, S corporation shareholders, estate and domestic trust beneficiaries, foreign trust owners and beneficiaries, REMIC residual interest holders, and TMPs)

▶ **See separate instructions.**

OMB No 1545-0790

Attachment Sequence No **84**

Name(s) shown on return: MEYER AND IDA GORDON FOUNDATION

Identifying number: 74-6046795

Part I General Information

1 Check boxes that apply: (a) [X] Notice of inconsistent treatment (b) [ ] Administrative adjustment request (AAR)

2 If you are a tax matters partner (TMP) filing an AAR on behalf of the pass-through entity, are you requesting substituted return treatment? (see instructions) . . . [ ] Yes [ ] No

3 Identify type of pass-through entity:

(a) [X] Partnership (b) [ ] Electing large partnership (c) [ ] S corporation (d) [ ] Estate (e) [ ] Trust (f) [ ] REMIC

4 Employer identification number of pass-through entity: 352164875

5 Name, address, and ZIP code of pass-through entity

Name NATURAL RESOURCE PARTNERS L.P.
Address 601 JEFFERSON STREET, SUITE 3600
City HOUSTON State TX
ZIP code 77002 Foreign Country

6 Tax shelter registration number (if applicable) of pass-through entity

7 Internal Revenue Service Center where pass-through entity filed its return: Ogden

8 Tax year of pass-through entity: 1/1/2009 to 12/31/2009

9 Your tax year: 1/1/2009 to 12/31/2009

Part II Inconsistent or Administrative Adjustment Request (AAR) Items

	(a) Description of inconsistent or administrative adjustment request (AAR) items (see instructions)		(b) Inconsistency is in, or AAR is to correct (check boxes that apply): Amount of item	Treatment of item	(c) Amount as shown on Schedule K-1, Schedule Q, or similar statement, a foreign trust statement, or your return, whichever applies (see instructions)	(d) Amount you are reporting	(e) Difference between (c) and (d)
10	K-1 L	1	X		-16	0	16
11	K-1	5	X		6		-6
12	K-1	7	X		482		-482
13	K-1	10	X		2,617		-2,617

Part III Explanations—Enter the Part II item number before each explanation. If more space is needed, continue your explanations on the back.

K-1- LINE E - HAS THE WRONG PARTNER'S IDENTIFYING NUMBER . IT SHOULD BE 02-6143358

10 , 11 , 12 AND 13 SHOULD ALL BE ZERO AS THIS PARTNER IS THE WRONG ONE.

Line 6 (990-PF) - Gain/Loss from Sale of Assets Other Than Inventory

	Amount
Long Term CG Distributions	
Short Term CG Distributions	

Totals	Gross Sales	Cost, Other Basis and Expenses	Net Gain or Loss
Securities	218,285	209,723	8,562
Other sales	0	0	0

Index	Check "X" if Sale of Security	Description	CUSIP #	Purchaser	Check "X" if Purchaser is a Business	Date Acquired	Acquisition Method	Date Sold	Gross Sales Price	Cost or Other Basis (Enter one field only) Cost	Donated Value	Expense of Sale and Cost of Improvements	Depreciation
1													
2	X	PRINCIPAL LIFE INC-REDEMF					P	10/15/2009	5,000	5,000			
3	X	AT&T				7/8/2009	P	8/21/2009	39,137	37,775			
4	X	BANK OF AMERICA				7/8/2009	P	8/21/2009	37,603	35,637			
5	X	BEST BUY				7/8/2009	P	9/18/2009	13,854	12,997			
6	X	CLOROX				10/9/2009	P	12/18/2009	29,838	29,445			
7	X	GENERAL ELECTRIC				7/7/2009	P	8/21/2009	11,814	11,153			
8	X	HOME DEPOT				7/15/2009	P	8/21/2009	12,344	12,055			
9	X	INTEL CORP				7/9/2009	P	8/4/2009	10,054	9,847			
10	X	MARTIN MAREITTA				7/8/2009	P	8/21/2009	15,894	15,085			
11	X	ORACLE CORP				10/5/2009	P	11/20/2009	17,409	16,503			
12	X	PHILLIP MORRIS				7/8/2009	P	8/21/2009	13,669	13,214			
13	X	VALERO ENERGY CORP				7/8/2009	P	8/21/2009	11,669	11,012			
14													
15													
16													
17													

Line 11 (990-PF) - Other Income

	Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income
		18,546	18,546	0
1	From K-1	2,026	2,026	
2	MorganStanley Futures Contracts	16,363	16,363	
3	Pass-through entities (K-1)	157	157	
4			0	
5			0	
6			0	
7			0	
8			0	
9			0	
10			0	

Line 16a (990-PF) - Legal Fees

	Name of Organization or Person Providing Service	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes (Cash Basis Only)
		300	0	0	0
1	SCHLANGER MILLS LAW FIRM	300			
2					
3					
4					
5					
6					
7					
8					
9					
10					

Line 16b (990-PF) - Accounting Fees

		3,450	0	0	3,450
	Name of Organization or Person Providing Service	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes (Cash Basis Only)
1	BLAZEK & VETTERLING	3,450			3,450
2					
3					
4					
5					
6					
7					
8					
9					
10					

Line 16c (990-PF) - Other Fees

	Name of Organization or Person Providing Service	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes (Cash Basis Only)
		2,541	0	0	0
1	ENCORE BANK SAFE DEPOSIT	75			
2	INVESTMENT FEES	2,466			
3					
4					
5					
6					
7					
8					
9					
10					

Line 18 (990-PF) - Taxes

	Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
		2,786	0	0	0
1	Real estate tax not included in line 20				
2	Tax on investment income				
3	Income tax	2,786			
4					
5					
6					
7					
8					
9					
10					

Part II, Line 10a (990-PF) - Investments - U.S. and State Government Obligations

		600,000	3,007,623	470,761	3,007,623		
	Description	Book Value Beg. of Year	Book Value End of Year	FMV Beg of Year	FMV End of Year	Check "X" if Federal Obligation	Check "X" if State/ Local Obligation
1	State/Municipal Obligations	600,000	3,007,623	470,761	3,007,623	X	X
2							
3							
4							
5							
6							
7							
8							
9							
10							

Part II, Line 10b (990-PF) - Investments - Corporate Stock

	Description	Num. Shares/ Face Value	Book Value Beg of Year	Book Value End of Year	FMV Beg. of Year	FMV End of Year
			149,980	0	177,425	0
1	Corporate Stocks					
2	6000 shs American Cap Agency Corp	6,000	100,980		128,160	
3	LeSalle Bk Certificate of deposit		49,000		49,265	
4						
5						
6						
7						
8						
9						
10						

Part II, Line 13 (990-PF) - Investments - Other

	Item or Category	Basis of Valuation	Book Value Beg. of Year	Book Value End of Year	FMV End of Year
			308,670	0	0
1	11579 shs Kayne anderson MLP Invest. co.	AT COST	308,670		
2					
3					
4					
5					
6					
7					
8					
9					
10					

Part II, Line 15 (990-PF) - Other Assets

		0	248,622	248,622
	Description	Beginning Balance	Ending Balance	Fair Market Value
1				
2	E&A FUND 1 LIMITED PARTNERSHIP		248,622	248,622
3				
4				
5				
6				
7				
8				
9				
10				

Part IV (990-PF) - Capital Gains and Losses for Tax on Investment Income

	Amount
Long Term CG Distributions	0
Short Term CG Distributions	0

	Kind(s) of Property Sold	CUSIP #	How Acquired	Date Acquired	Date Sold	Gross Sales Price	Depreciation Allowed	Cost or Other Basis Plus Expense of Sale	Gain or Loss	F M V as of 12/31/69	Adjusted Basis as of 12/31/69	Excess of FMV Over Adj Basis	Gains Minus Excess of FMV Over Adjusted Basis or Losses
					Totals	218,285	0	209,723	8,562	0	0	0	8,562
1	PRINCIPAL LIFE INC-REDEMPTION		P		10/15/2009	5,000	0	5,000	0			0	0
2	AT&T		P	7/8/2009	8/21/2009	39,137	0	37,775	1,362			0	1,362
3	BANK OF AMERICA		P	7/8/2009	8/21/2009	37,603	0	35,637	1,966			0	1,966
4	BEST BUY		P	7/8/2009	9/18/2009	13,854	0	12,997	857			0	857
5	CLOROX		P	10/9/2009	12/18/2009	29,838	0	29,445	393			0	393
6	GENERAL ELECTRIC		P	7/7/2009	8/21/2009	11,814	0	11,153	661			0	661
7	HOME DEPOT		P	7/15/2009	8/21/2009	12,344	0	12,055	289			0	289
8	INTEL CORP		P	7/9/2009	8/4/2009	10,054	0	9,847	207			0	207
9	MARTIN MAREITTA		P	7/8/2009	8/21/2009	15,894	0	15,085	809			0	809
10	ORACLE CORP		P	10/5/2009	11/20/2009	17,409	0	16,503	906			0	906
11	PHILLIP MORRIS		P	7/8/2009	8/21/2009	13,669	0	13,214	455			0	455
12	VALERO ENERGY CORP		P	7/8/2009	8/21/2009	11,669	0	11,012	657			0	657
13						0	0	0	0			0	0
14						0	0	0	0			0	0
15						0	0	0	0			0	0
16						0	0	0	0			0	0
17						0	0	0	0			0	0

Part VIII, Line 1 (990-PF) - Compensation of Officers, Directors, Trustees and Foundation Managers

	Name	Check "X" if Business	Street	City	State	Zip Code	Foreign Country	Title	Average Hours
1	JAMES C. GORDON		1616 S. VOSS, STE 840	HOUSTON	TX	77057		PRESIDENT	1
2	W. LOWRY BARFIELD		1616 S. VOSS, STE 840	HOUSTON	TX	77057		SECRETARY	1
3	DANIEL P. GORDON		1616 S. VOSS, STE 840	HOUSTON	TX	77057		VICE PRES.	1
4	NANCY GORDON		1616 S. VOSS, STE 840	HOUSTON	TX	77057		TRUSTEE	1
5	SCOTT GORDON		1616 S. VOSS, STE 840	HOUSTON	TX	77057		TRUSTEE	1
6	RYAN GORDON		1616 S. VOSS, STE 840	HOUSTON	TX	77057		TRUSTEE	1
7	MATTHEW GORDON		1616 S. VOSS, STE 840	HOUSTON	TX	77057		TRUSTEE	1
8									
9									
10									

Part

	Compensation	Benefits	Expense Account	Explanation
	0	0	0	
1	0	0	0	
2	0	0	0	
3	0	0	0	
4	0	0	0	
5	0	0	0	
6	0	0	0	
7	0	0	0	
8				
9				
10				

Part XVI-B (990-PF) - Relationship of Activities

Line Number	Explanation
N/A	