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## Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

OMB No. 1545-0047

2009

Open to Public  
Inspection

► The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2009 calendar year, or tax year beginning APRIL 01, 2009, and ending MARCH 31, 2010

B Check if applicable: Address change Name change Initial return Terminated Amended return Application pending	C Name of organization BENEVOLENT & PROTECTIVE ORDER Doing Business As Number and street (or P.O. box if mail is not delivered to street address) PO BOX 1000 City or town, state or country, and ZIP + 4 Rock Hill SC 29731	D Employer identification number 57-0122798
		E Telephone number
		G Gross receipts \$ 336,814
	F Name and address of principal officer:	H(a) Is this a group return for affiliates? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> H(b) Are all affiliates included? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> If "No," attach a list. (see instructions)

I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(8) (insert no.)	4947(a)(1) or	527
J Website: ► N/A	H(c) Group exemption number ► 1156	

K Form of organization: Corporation Trust Association Other ► L Year of formation: M State of legal domicile:

## Part I Summary

A C G O T I V E R I T I E N A N C E & 1 Briefly describe the organization's mission or most significant activities: \_\_\_\_\_  
See attachment #1

R E V E N U E E X P E N S E S	2 Check this box ► <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.	3
	3 Number of voting members of the governing body (Part VI, line 1a) .....	4
	4 Number of independent voting members of the governing body (Part VI, line 1b) .....	5
	5 Total number of employees (Part V, line 2a) .....	6
	6 Total number of volunteers (estimate if necessary) .....	7a
	7a Total gross unrelated business revenue from Part VIII, column (C), line 12 .....	7b
	b Net unrelated business taxable income from Form 990-T, line 34 .....	0

R E V E N U E E X P E N S E S	8 Contributions and grants (Part VIII, line 1h) .....	4,791	Current Year
	9 Program service revenue (Part VIII, line 2g) .....	53,586	
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) .....	15,068	6,718
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) .....	290,517	139,049
	12 Total revenue -- add lines 8 through 11 (must equal Part VIII, column (A), line 12) .....	363,962	196,190
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) .....		
	14 Benefits paid to or for members (Part IX, column (A), line 4) .....		

R E V E N U E E X P E N S E S	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) .....	71,044	68,149
	16a Professional fundraising fees (Part IX, column (A), line 11e) .....		
	b Total fundraising expenses (Part IX, column (D), line 25) ► .....		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f) .....	267,783	80,194
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) .....	338,827	148,343
	19 Revenue less expenses. Subtract line 18 from line 12 .....	25,135	47,847
	20 Total assets (Part X, line 16) .....	1,424,478	End of Year

N O R A F F A R M A C U N C E S S D S	21 Total liabilities (Part X, line 26) .....	671,359	650,672
	22 Net assets or fund balances. Subtract line 21 from line 20 .....	753,119	800,966
	Beginning of Current Year		

## Part II Signature Block

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 officer) is based on all information of which preparer has any knowledge.		
	Signature of officer Penny Montgomery	Date 09/17/10	Date 09/17/10

Paid Preparer's Use Only	Preparer's signature John Tipton	Date 9-17-10	Check if self- employed <input checked="" type="checkbox"/>	Preparer's identifying number (see instr.) 248-62-2927
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Paid Preparer's Use Only	Firm's name (or yours if self-employed), address, and ZIP + 4 John E. Tipton CPA 550 West Rambo Road Rock Hill, SC 29730	EIN ►
	Phone no. ► (803) 985-0319	

May the IRS discuss this return with the preparer shown above? (see instructions) Yes  No

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

Form 990 (2009) (6)

### **Part III Statement of Program Service Accomplishments**

**1 Briefly describe the organization's mission:**

See attachment #2

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? .....

If "Yes," describe these new services on Schedule Q.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

If "Yes," describe these changes on Schedule Q.

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

**4b (Code ) ( Expenses \$ including grants of \$ ) ( Revenue \$ )**

4c (Code ) ( Expenses \$ including grants of \$ ) ( Revenue \$ )

**4d Other program services (Describe in Schedule Q)**

**Other program  
(Expenses \$)**

including grants of \$

)(Revenue \$

1

#### 4e Total program service expenses \$

**Part IV** Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A . . . . .	1	X
2 Is the organization required to complete Schedule B, Schedule of Contributors? . . . . .	2	X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I . . . . .	3	X
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II . . . . .	4	N/A
5 <b>Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.</b> Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III . . . . .	5	N/A
6 Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I . . . . .	6	X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II . . . . .	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III . . . . .	8	X
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV . . . . .	9	X
10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V . . . . .	10	X
11 Is the organization's answer to any of the following questions "Yes"? If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable . . . . .	11	X
● Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI.		
● Did the organization report an amount for investments -- other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII.		
● Did the organization report an amount for investments -- program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII.		
● Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX.		
● Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X.		
● Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? If "Yes," complete Schedule D, Part X.		
12 Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII.	12	X
12A Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional. . . . .	12A	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States? . . . . .	14a	X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If "Yes," complete Schedule F, Part I . . . . .	14b	X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II . . . . .	15	X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III . . . . .	16	X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I . . . . .	17	X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II . . . . .	18	X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III . . . . .	19	X
20 Did the organization operate one or more hospitals? If "Yes," complete Schedule H . . . . .	20	X

**Part IV. Checklist of Required Schedules (continued)**

		Yes	No
21	Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II .....	21	X
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III .....	22	X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J .....	23	X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25 .....	24a	X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....	24b	
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? .....	24c	N/A
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? .....	24d	N/A
25a	<b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I .....	25a	X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I .....	25b	X
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II .....	26	X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? If "Yes," complete Schedule L, Part III .....	27	X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV .....	28a	X
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV .....	28b	X
c	An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV .....	28c	X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M .....	29	X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M .....	30	X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I .....	31	X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II .....	32	X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I .....	33	X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1 .....	34	X
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 .....	35	X
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2 .....	36	X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI .....	37	X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19?	38	
	<b>Note:</b> All Form 990 filers are required to complete Schedule O .....		

**Part V. Statements Regarding Other IRS Filings and Tax Compliance**

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable .....	1a	0
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable .....	1b	0
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? .....		X
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return .....	2a	0
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? .....		N/A
Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? .....		X
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O .....		N/A
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? .....		
b	If "Yes," enter the name of the foreign country: ► See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? .....		
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? .....		
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction? .....		N/A
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible? .....		
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? .....		N/A
7	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? .....		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided? .....		N/A
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? .....		
d	If "Yes," indicate the number of Forms 8282 filed during the year .....	7d	
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? .....		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? .....		
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required? .....		
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required? .....		
8	<b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b>		
Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? .....			
9	<b>Sponsoring organizations maintaining donor advised funds.</b>		
a	Did the organization make any taxable distributions under section 4966? .....		
b	Did the organization make a distribution to a donor, donor advisor, or related person? .....		
10	<b>Section 501(c)(7) organizations.</b> Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12 .....	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities .....	10b	
11	<b>Section 501(c)(12) organizations.</b> Enter:		
a	Gross income from members or shareholders .....	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) .....	11b	
12a	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? .....		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year .....	12b	X

**Part VI**

**Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

**Section A. Governing Body and Management**

1a Enter the number of voting members of the governing body..... **1a** **1b**

2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? ..... **2** **X**

3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? ..... **3** **X**

4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed? ..... **4** **X**

5 Did the organization become aware during the year of a material diversion of the organization's assets? ..... **5** **X**

6 Does the organization have members or stockholders? ..... **6** **X**

7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? ..... **7a** **X**

b Are any decisions of the governing body subject to approval by members, stockholders, or other persons? ..... **7b** **X**

8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:

a The governing body? ..... **8a** **X**

b Each committee with authority to act on behalf of the governing body? ..... **8b** **X**

9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O. ..... **9a** **X**

	Yes	No
1a		
1b		
2		X
3		X
4		X
5		X
6		X
7a		X
7b		X
8a		X
8b		X
9a		X

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

10a Does the organization have local chapters, branches, or affiliates? ..... **10a** **X**

b If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization? ..... **10b** **N/A**

11 Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form? ..... **11** **X**

11a Describe in Schedule O the process, if any, used by the organization to review this Form 990.

12a Does the organization have a written conflict of interest policy? If "No," go to line 13. ..... **12a** **N/A**

b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts? ..... **12b**

c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done ..... **12c** **N/A**

13 Does the organization have a written whistleblower policy? ..... **13** **X**

14 Does the organization have a written document retention and destruction policy? ..... **14** **X**

15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision:

a The organization's CEO, Executive Director, or top management official? ..... **15a** **X**

b Other officers or key employees of the organization? ..... **15b** **X**

If "Yes" to line 15a or 15b, describe the process in Schedule O. (See Instructions.)

16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? ..... **16a** **X**

b If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements? ..... **16b** **N/A**

	Yes	No
10a		X
10b		
11		X
12a		X
12b		
12c		
13		X
14		X
15a		X
15b		X
16a		X
16b		

**Section C. Disclosure**

17 List the states with which a copy of this Form 990 is required to be filed ► **NONE**

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.

Own website  Another's website  Upon request

19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ► **See attachment #3**

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year. Use Schedule J-2 if additional space is needed.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and other persons.

compensated employees; and former such persons.

**Part VII. Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)**

(A) Name and title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		I T D I N R U R E C I S T R U T E C T I T U T I O N A L	I T D I N R U R E C I S T R U T E C T I T U T I O N A L	O F F I C E R	K E Y E M P L O Y E E	H C E G M P L O Y E E	H C E G M P L O Y E E			
1b Total .....							► 5400	0	0	
2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization ►										
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual .....										
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual .....										
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? If "Yes," complete Schedule J for such person .....										
							Yes	No		
							3		X	
							4		X	
							5		X	

---

**Section B. Independent Contractors**

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization.

Compensation from the organization		
(A) Name and business address	(B) Description of services	(C) Compensation
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization ►		

Part VIII Statement of Revenue		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
G O C I T H E N T S R R G I M B A M U N L A I S R O A N N M S D T S	1a Federated campaigns .....	1a			
	b Membership dues .....	1b	47519		
	c Fundraising events .....	1c			
	d Related organizations .....	1d			
	e Government grants (contributions) .....	1e			
	f All other contributions, gifts, grants, & similar amounts not included above .....	1f	2904		
	g Noncash contributions included in lines 1a-1f: \$ .....				
	h Total. Add lines 1a-1f .....		50423		
P R O G R A M M I V E C E N U E	2a		Business Code		
	b				
	c				
	d				
	e				
	f All other program service revenue .....				
	g Total. Add lines 2a-2f .....				
	3 Investment income (including dividends, interest, and other similar amounts) .....		6718		
4 Income from investment of tax-exempt bond proceeds .....			6718		
5 Royalties .....					
O T H E R R E V E N U E	6a Gross Rents .....	(i) Real 139390	(ii) Personal		
	b Less: rental expenses	140624			
	c Rental income or (loss)	-1234			
	d Net rental income or (loss) .....			-1224	-1224
	7a Gross amount from sales of assets other than inventory .....	(i) Securities	(ii) Other		
	b Less: cost or other basis and sales expenses .....				
	c Gain or (loss) .....				
	d Net gain or (loss) .....				
8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18 .....	a				
b Less: direct expenses .....	b				
c Net income or (loss) from fundraising events .....					
9a Gross income from gaming activities. See Part IV, line 19 .....	a				
b Less: direct expenses .....	b				
c Net income or (loss) from gaming activities .....			77598	77598	
10a Gross sales of inventory, less returns and allowances .....	a				
b Less: cost of goods sold .....	b				
c Net income or (loss) from sales of inventory .....			62675	62675	
Miscellaneous Revenue		Business Code			
11a					
b					
c					
d All other revenue .....					
e Total. Add lines 11a-11d .....					
12 Total revenue. See instructions .....		196190	145767		

**Part IX Statement of Functional Expenses****Section 501(c)(3) and 501(c)(4) organizations must complete all columns.****All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).**

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21 .....				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22 .....				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16 .....				
4 Benefits paid to or for members .....				
5 Compensation of current officers, directors, trustees, and key employees .....				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) .....				
7 Other salaries and wages .....	7800	7800		
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions) .....	60349	60349		
9 Other employee benefits .....				
10 Payroll taxes .....				
11 Fees for services (non-employees):				
a Management .....				
b Legal .....				
c Accounting .....				
d Lobbying .....				
e Professional fundraising services. See Part IV, line 17 .....				
f Investment management fees .....				
g Other .....				
12 Advertising and promotion .....	10097	10097		
13 Office expenses .....	6727	6727		
14 Information technology .....				
15 Royalties .....				
16 Occupancy .....				
17 Travel .....				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials .....				
19 Conferences, conventions, and meetings .....	2992	2992		
20 Interest .....				
21 Payments to affiliates .....				
22 Depreciation, depletion, and amortization .....	#4. 1301	1301		
23 Insurance .....				
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)	"			
a Charity .....	23096	23096		
b Entertainment .....	14711	14711		
c Dues .....	10368	10368		
d Insurance .....	8807	8807		
e Cleaning .....	2095	2095		
f All other expenses .....				
25 Total functional expenses. Add lines 1 through 24f	148343	148343		
26 Joint costs. Check here <input checked="" type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation .....				

## Part X. Balance Sheet

		(A) Beginning of year		(B) End of year
A S S E T S	1 Cash -- non-interest bearing .....	42,018	1	53,452
	2 Savings and temporary cash investments .....	432,495	2	443,971
	3 Pledges and grants receivable, net .....		3	
	4 Accounts receivable, net .....	6,607	4	11,549
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L .....		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L .....		6	
	7 Notes and loans receivable, net .....		7	
	8 Inventories for sale or use .....	3,390	8	3,999
	9 Prepaid expenses and deferred charges .....		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	10a 1,574,349		
	b Less: accumulated depreciation .....	10b 635,682	939,968	10c 938,667
	11 Investments -- publicly traded securities .....		11	
	12 Investments -- other securities. See Part IV, line 11 .....		12	
	13 Investments -- program-related. See Part IV, line 11 .....		13	
	14 Intangible assets .....		14	
	15 Other assets. See Part IV, line 11 .....		15	
16 Total assets. Add lines 1 through 15 (must equal line 34) .....		1,424,478	16 1,451,638	
L I A B I L I T E S	17 Accounts payable and accrued expenses .....	10,442	17	5,566
	18 Grants payable .....		18	
	19 Deferred revenue .....		19	18,834
	20 Tax-exempt bond liabilities .....		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D .....		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L .....		22	
	23 Secured mortgages and notes payable to unrelated third parties .....	660,917	23	626,272
	24 Unsecured notes and loans payable to unrelated third parties .....		24	
	25 Other liabilities. Complete Part X of Schedule D .....		25	
	26 Total liabilities. Add lines 17 through 25 .....		671,359	26 650,672
N F E T D A S B S A E L T A S C O E R S	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets .....		27	
	28 Temporarily restricted net assets .....		28	
	29 Permanently restricted net assets .....		29	
	Organizations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds .....		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund .....		31	
	32 Retained earnings, endowment, accumulated income, or other funds .....	753,119	32	800,966
	33 Total net assets or fund balances .....	753,119	33	800,966
	34 Total liabilities and net assets/fund balances .....	1,424,478	34	1,451,638

## Part XI Financial Statements and Reporting

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input checked="" type="checkbox"/> Other modified cash If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? .....	2a	X
b Were the organization's financial statements audited by an independent accountant? .....	2b	X
c If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? .....	2c	X
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.		
d If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? .....	3a	X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits .....	3b	N/A

## PRIMARY EXEMPT PURPOSE

Attachment 1: Form 990 Page 1, Part I

Open to Public Inspection	For calendar year 2009 or tax period beginning	04-01	, and ending	03-31-2010.
Name of Organization	BENEVOLENT & PROTECTIVE ORDER OF ELK 1318 BPOE			Employer Identification Number 57-0122798

### Primary Purpose

TO INculcate the Principles Charity, Justice, Brotherly Love, and Fidelity  
To Recognize a Belief in God, to Promote the Welfare and Enhance the  
Happiness of its Members, to quicken the Spirit of American Patriotism, to  
Cultivate Good Fellowship, to perpetuate itself as a Fraternal  
Organization, to provide for its Government.

**BOOKS ARE IN CARE OF**

Attachment 3: Form 990 Page 6, Part VI, Section C, Line 20

Open to Public Inspection	For calendar year 2009 or tax period beginning	04-01	, and ending	03-31-2010.
Name of Organization	BENEVOLENT & PROTECTIVE ORDER OF ELK 1318 BPOE			Employer Identification Number 57-0122798
Part VI - Line 91a				

Individual Name ..... PENNY MONTGOMERY

or

Business Name:

Street Address ..... MAIN ST.

U.S. Address:

Zip code 29732

City Rock Hill

State SC

or

Foreign Address

City .....

Province or State .....

Country .....

Postal code .....

Phone Number .....

Fax Number .....

0425876265  
Aug. 31, 2010 LTR 2695C 0 R  
57-0122798 201003 67  
00013308

BENEVOLENT & PROTECTIVE ORDER OF  
ELK 1318 BPO  
PO BOX 1000  
ROCK HILL SC 29731



DECLARATION

008020

Under penalties of perjury, I declare that I have examined the return identified in this letter, including any accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. I understand that this declaration will become a permanent part of that return.

Penny Montgomery  
Signature of officer or trustee  
Codge Secretary  
Title

09/17/10  
Date