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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

OMB No 1545-0052

2009

Note.

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

For calendar year 2009, or tax year beginning 10-01-2009 , and ending 09-30-2010

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 BEN N TEITEL CHARITABLE TRUST GERALD S COOK TRUSTEE		A Employer identification number 38-6512136	
	Number and street (or P O box number if mail is not delivered to street address) Room/suite 30348 Windingbrook Lane		B Telephone number (see page 10 of the instructions) (248) 851-0517	
	City or town, state, and ZIP code Farmington Hills, MI 48334		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 ☐	
H Check type of organization ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation			E If private foundation status was terminated under section 507(b)(1)(A), check here ☐ F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐	
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 3,590,499		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 page 11 of the instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc , received (attach schedule)				
	2 Check ☒ if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities.	172,289	172,289		
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	-95,001			
	b Gross sales price for all assets on line 6a <u>587,945</u>				
	7 Capital gain net income (from Part IV, line 2) . . .		0		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
Operating and Administrative Expenses	b Less Cost of goods sold				
	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)				
	12 Total. Add lines 1 through 11	77,288	172,289		
	13 Compensation of officers, directors, trustees, etc	0	0		0
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)	7,184	7,123		61
	b Accounting fees (attach schedule)	1,649	1,649		0
	c Other professional fees (attach schedule)				
	17 Interest				
	18 Taxes (attach schedule) (see page 14 of the instructions)				
	19 Depreciation (attach schedule) and depletion . . .				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)				
	24 Total operating and administrative expenses.				
	Add lines 13 through 23	8,833	8,772		61
	25 Contributions, gifts, grants paid	350,874			350,874
	26 Total expenses and disbursements. Add lines 24 and 25	359,707	8,772		350,935
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	-282,419			
	b Net investment income (if negative, enter -0-)		163,517		
	c Adjusted net income (if negative, enter -0-)				

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	23,985	218,958	218,958	
	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 page 15 of the instructions)				
	7	Other notes and loans receivable (attach schedule) ▶ _____ Less allowance for doubtful accounts ▶ _____				
	8	Inventories for sale or use				
	9	Prepaid expenses and deferred charges				
	10a	Investments—U S and state government obligations (attach schedule)	38,329	☒	36,541	13,537
	b	Investments—corporate stock (attach schedule)	1,235,486	☒	1,293,660	1,282,697
	c	Investments—corporate bonds (attach schedule).	929,213	☒	642,874	595,567
	11	Investments—land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____				
	12	Investments—mortgage loans				
	13	Investments—other (attach schedule)	1,800,291	☒	1,552,852	1,479,740
	14	Land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____				
15	Other assets (describe ▶ _____)					
16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	4,027,304		3,744,885	3,590,499	
Liabilities	17	Accounts payable and accrued expenses				
	18	Grants payable				
	19	Deferred revenue				
	20	Loans from officers, directors, trustees, and other disqualified persons				
	21	Mortgages and other notes payable (attach schedule)				
	22	Other liabilities (describe ▶ _____)				
	23	Total liabilities (add lines 17 through 22)	0		0	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ ☐ and complete lines 24 through 26 and lines 30 and 31.					
	24	Unrestricted				
	25	Temporarily restricted				
	26	Permanently restricted				
	Foundations that do not follow SFAS 117, check here ▶ ☒ and complete lines 27 through 31.					
	27	Capital stock, trust principal, or current funds	4,274,499		3,744,885	
	28	Paid-in or capital surplus, or land, bldg , and equipment fund	0		0	
	29	Retained earnings, accumulated income, endowment, or other funds	-247,195		0	
	30	Total net assets or fund balances (see page 17 of the instructions)	4,027,304		3,744,885	
	31	Total liabilities and net assets/fund balances (see page 17 of the instructions)	4,027,304		3,744,885	

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 4,027,304
2	Enter amount from Part I, line 27a	2 -282,419
3	Other increases not included in line 2 (itemize) ▶ _____	3 0
4	Add lines 1, 2, and 3	4 3,744,885
5	Decreases not included in line 2 (itemize) ▶ _____	5 0
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6 3,744,885

Part IV

Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)		(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
1 a	JP Morgan Chase 5 75%	P	2002-12-03	2009-10-13
b	TIME WARNER INC 6 625%	P	2003-01-02	2009-10-13
c	NF FORD MOTOR CREDIT 6 15%	P	2003-07-30	2010-07-20
d	BLACKROCK FLOATING RATE INCOME 10,000SH	P	2003-10-31	2010-02-24
e	EATON VANCE SEN FLT-RT 10,000SH	P	2003-11-28	2009-12-14

(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 106,730		102,275	4,455
b 80,654		76,064	4,590
c 108,000		108,000	0
d 151,230		197,727	-46,497
e 141,331		198,880	-57,549

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			4,455
b			4,590
c			0
d			-46,497
e			-57,549

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	-95,001
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	

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	388,981	2,981,621	0 130460
2007	226,371	3,694,273	0 061276
2006	425,508	4,310,994	0 098703
2005	415,457	4,290,901	0 096823
2004	261,140	4,600,468	0 056764

2	Total of line 1, column (d).	2	0 444026
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 088805
4	Enter the net value of noncharitable-use assets for 2009 from Part X, line 5.	4	3,396,219
5	Multiply line 4 by line 3.	5	301,601
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	1,635
7	Add lines 5 and 6.	7	303,236
8	Enter qualifying distributions from Part XII, line 4.	8	350,935

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 VIExcise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the instructions)

1aExempt 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)				
bDomestic foundations that meet the section 4940(e) requirements in Part V, check here ☒ and enter 1% of Part I, line 27b			1	1,635
cAll other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)				
2Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)			2	0
3Add lines 1 and 2.			3	1,635
4Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)			4	0
5Tax based on investment income. Subtract line 4 from line 3 If zero or less, enter -0-			5	1,635
6Credits/Payments				
a	2009 estimated tax payments and 2008 overpayment credited to 2009	6a	1,908	
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		
7Total credits and payments Add lines 6a through 6d.			7	1,908
8Enter any penalty for underpayment of estimated tax Check here ☐ if Form 2220 is attached			8	
9Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed			9	
10Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid.			10	273
11Enter the amount of line 10 to be Credited to 2010 estimated tax 273 Refunded			11	0

Part VII-AStatements Regarding Activities

1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		Yes	No
		1a		No
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)? If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.	1b		No
c	Did the foundation file Form 1120-POL for this year?.	1c		No
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		No
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		No
4a	Did the foundation have unrelated business gross income of \$1,000 or more during the year?.	4a		No
b	If "Yes," has it filed a tax return on Form 990-T for this year?.	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T.	5		No
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	Yes	
7	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	Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see page 19 of 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	Yes	
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		No
10	Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	10		No

Part VII-A

Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see page 20 of the instructions).	11		No
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address n/a	13	Yes	
14	The books are in care of <u>GERALD S COOK</u> Telephone no <u>(248) 851-0517</u> Located at <u>30348 Windingbrook Lane Farmington Hills MI</u> ZIP+4 <u>48334</u>			
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	

Part VII-B

Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.			Yes	No
1a	During the year did the foundation (either directly or indirectly) (1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☒ No (2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?. ☐ Yes ☒ No (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☒ No (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☒ No (5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?. ☐ Yes ☒ No (6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days). ☐ Yes ☒ No			
b	If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)?. Organizations relying on a current notice regarding disaster assistance check here. ☐	1b		No
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		No
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))			
a	At the end of tax year 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		
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? (<i>Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2009.</i>).	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2009?	4b		No

Part VII-B

Statements Regarding Activities for Which Form 4720 May Be Required (continued)

5a During the year did the foundation pay or incur any amount to				
(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?		☐ Yes	☒ No	
(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?		☐ Yes	☒ No	
(3) Provide a grant to an individual for travel, study, or other similar purposes?		☐ Yes	☒ No	
(4) Provide a grant to an organization other than a charitable, etc , organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see 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)? Organizations relying on a current notice regarding disaster assistance check here.		5b		
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? <i>If "Yes," attach the statement required by Regulations section 53.4945–5(d).</i>		☐ Yes	☐ No	
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? <i>If "Yes" to 6b, file Form 8870.</i>		6b		No
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
GERALD S COOK 30348 windingbrook lane farmington hills, MI 48334	TRUSTEE 2 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.				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 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		
Total number of others receiving over \$50,000 for professional services.		0

Part IX-A

Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1	
2	
3	
4	

Part IX-B

Summary of Program-Related Investments (see page 23 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	
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	3,239,144
b	Average of monthly cash balances.	1b	208,794
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	3,447,938
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	3,447,938
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see page 25 of the instructions).	4	51,719
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	3,396,219
6	Minimum investment return. Enter 5% of line 5.	6	169,811

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	169,811
2a	Tax on investment income for 2009 from Part VI, line 5.	2a	1,635
b	Income tax for 2009 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	1,635
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	168,176
4	Recoveries of amounts treated as qualifying distributions.	4	0
5	Add lines 3 and 4.	5	168,176
6	Deduction from distributable amount (see page 25 of the instructions).	6	0
7	Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1.	7	168,176

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	350,935
b	Program-related investments—total from Part IX-B.	1b	0
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes.	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required).	3a	
b	Cash distribution test (attach the required schedule).	3b	
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	350,935
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	1,635
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	349,300
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				168,176
2 Undistributed income, if any, as of the end of 2008				
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.				35,710
b From 2005.				203,295
c From 2006.				214,216
d From 2007.				45,454
e From 2008.				243,684
f Total of lines 3a through e.	742,359			
4 Qualifying distributions for 2009 from Part XII, line 4 ▶ \$ 350,935				
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.				168,176
e Remaining amount distributed out of corpus	182,759			
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	925,118			
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 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)	0			
8 Excess distributions carryover from 2004 not applied on line 5 or line 7 (see page 27 of the instructions)	35,710			
9 Excess distributions carryover to 2010. Subtract lines 7 and 8 from line 6a	889,408			
10 Analysis of line 9				
a Excess from 2005.				203,295
b Excess from 2006.				214,216
c Excess from 2007.				45,454
d Excess from 2008.				243,684
e Excess from 2009.				182,759

Part XIV

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

1a

If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2009, enter the date of the ruling.

b

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

☐ 4942(j)(3) or ☐ 4942(j)(5)

2a	Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed.	Tax year	Prior 3 years			(e) Total
		(a) 2009	(b) 2008	(c) 2007	(d) 2006	
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 page 27 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))

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

Form 990-PF (2009)

Part XV

Supplementary Information (continued)

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year See Additional Data Table				
Total			▶ 3a	350,874
b Approved for future payment				
Total			▶ 3b	0

Enter gross amounts unless otherwise indicated

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

Form **990-PF** (2009)

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

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?		Yes	No
a Transfers from the reporting foundation to a noncharitable exempt organization of			
(1) Cash.	1a(1)		No
(2) Other assets.	1a(2)		No
b Other transactions			
(1) Sales of assets to a noncharitable exempt organization.	1b(1)		No
(2) Purchases of assets from a noncharitable exempt organization.	1b(2)		No
(3) Rental of facilities, equipment, or other assets.	1b(3)		No
(4) Reimbursement arrangements.	1b(4)		No
(5) Loans or loan guarantees.	1b(5)		No
(6) Performance of services or membership or fundraising solicitations.	1b(6)		No
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees.	1c		No
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.			

[illegible]

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

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.				
*****			2011-02-14	
Signature of officer or trustee			Date	
*****			*****	
Preparer's Signature			Date	
Robert Kleiman			2011-02-14	
Firm's name (or yours if self-employed), address, and ZIP code			Check if self-employed ☐	
Baker Tilly Virchow Krause LLP			Preparer's identifying number (see Signature on page 30 of the instructions)	
One Towne Square Suite 600			EIN	
Southfield, MI 48076			Phone no (248) 372-7300	

Additional Data

Software ID: 09000028
Software Version: 2009.05060
EIN: 38-6512136
Name: BEN N TEITEL CHARITABLE TRUST
GERALD S COOK TRUSTEE

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
Adat Shalom Synagogue29901 Middlebelt Farmington, MI 48334	none	501(c)(3)	general support	220
Akiva hebrew day school21100 W Twelve Mile Road Southfield, MI 48076	none	501(c)(3)	general support	2,500
American Friends of Hebrew University500 N Michigan Ave Suite 1530 Chicago, IL 60611	none	501(c)(3)	general support	20,000
American Friends of Orr Shalom42 East 69th Street New York, NY 10021	none	501(c)(3)	general support	16,000
American jewish world service1001 connecticut ave nw suite 1200 washington, DC 20036	none	501(c)(3)	general support	2,000
B'nai B'rith Youth Organization Inc 6600 W Maple Road West Bloomfield, MI 48322	none	501(c)(3)	general support	2,000
detroit historical society5401 woodward ave detroit, MI 48202	none	501(c)(3)	general support	145
foundation for conservative mesorati-judaism in israel475 riverside drive suite 832 new York, NY 10115	none	501(c)(3)	general support	1,900
Habonim Camp Tavor2755 Wingate Lane East West Bend, WI 53090	none	501(c)(3)	General Support	10,000
Habonim Labor Zionist Youth10115 kingston huntington woods, MI 48070	none	501(c)(3)	general support	400
hand-in-Hand - center for jewish arab education in israelPO Box 80102 Portland, OR 97280	none	501(c)(3)	general support	25,000
Hazon45 w 36th street 8th floor New York, NY 10018	none	501(c)(3)	general support	15,000
Hillel The Foundation for Jewish Campus Life965 washtenaw rd Ypsilanti, MI 48197	none	501(c)(3)	general support	2,000
Hillel The Foundation for Jewish Campus Life800 Eighth Street NW Washington, DC 20001	none	501(c)(3)	general support	1,000
hillel The Foundation for Jewish Campus Life360 charles st east lansing, MI 48823	none	501(c)(3)	general support	2,500
Total  3a				350,874

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
hillel The Foundation for Jewish Campus Life667 student center bldg wayne state university detroit, MI 48202	none	501(c)(3)	general support	5,000
jarc30301 northwestern highway suite 100 farmington hills, MI 48334	none	501(c)(3)	general support	1,000
jewish academy of metropolitan detroit 6600 W Maple Road West Bloomfield, MI 48322	none	501(c)(3)	general support	10,000
Jewish Community Relations Council 6735 Telegraph Road Bloomfield Hills, MI 48301	none	501(c)(3)	general support	578
Jewish Ensemble Theatre6600 W Maple Road West Bloomfield, MI 48322	none	501(c)(3)	general support	7,000
jewish family services of washtenaw county2245 s state st 200 ann Arbor, MI 48104	none	501(c)(3)	general support	100
Jewish Federation of Metropolitan Detroit6735 Telegraph Rd Suite 100 Bloomfield Hills, MI 48301	none	501(c)(3)	general support	12,000
jewish historical society of michigan 6600 W Maple Road west bloomfield, MI 48322	none	501(c)(3)	general support	10,603
jewish theological seminary6735 Telegraph Rd bloomfield Hills, MI 48301	none	501(c)(3)	general support	1,750
jewish women international1827 I street suite 250 washington, DC 20036	none	501(c)(3)	general support	2,050
make-a-wish230 huron view blvd ann Arbor, MI 48103	none	501(c)(3)	general support	100
national yiddish book center1021 west street amherst, MA 01002	none	501(c)(3)	general support	10,400
new israel fund1101 14th street nw washington, DC 20005	none	501(c)(3)	general support	7,500
PEF Israel Endowment Funds Inc317 Madison Ave 607 New York, NY 10017	none	501(c)(3)	Support for values education in Galilee in Israel	1,000
Schechter Institute of Jewish Studies IncBox 3566 PO Box 8500 Philadelphia, PA 19178	none	501(c)(3)	Capital campaign for new building	30,000
Total  3a				350,874

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
shomrey mishpat rabbis for human rights - north americapo box 1539 w tisbury, MA 02575	none	501(c)(3)	general support	250
Summer in the CityPO Box 721442 Berkley, MI 48072	none	501(c)(3)	general support	1,000
tamarack camps6735 Telegraph Rd 380 bloomfield Hills, MI 48301	none	501(c)(3)	general support	860
Working Together co Jewish Hospice Chaplaincy Network6555 WMaple Road West Bloomfield, MI 48322	none	501(c)(3)	general support	15,000
Yad Ezra2850 W 11 Mile Road Berkley, MI 48072	none	501(c)(3)	general support	2,350
Schechter Institute of Jewish Studies IncPO BOX 3566 PHiladelphia, PA 19178	none	501(c)(3)	Operating support for Jewish childrens camp in Ukraine	80,000
Schechter Institute of Jewish Studies IncPO BOX 3566 philadelphia, PA 19178	none	501(c)(3)	Develop website curriculum encouraging organ donation	13,750
Project Vision1440 Spring Street Atlanta, GA 30309	none	501(c)(3)	Support for Israeli's with vision problems	2,750
Young Israel of Oak Park15140 W 10 Mile Rd Oak park, MI 48237	none	501(c)(3)	General support	100
World Council of Synagogues3080 Broadway New York, NY 10027	none	501(c)(3)	Support international gatherings of young leaders from Israel & other countr	7,500
Temple BethEl7400 Telegraph Rd Bloomfield Hills, MI 48301	none	501(c)(3)	support for Rabbi Leo Franklin archives	100
Oak Park Business & Education Alliance25900 Greenfield Rd 200A Oak park, MI 48237	none	501(c)(3)	general support	350
Kadima15999 W 12 Mile Rd Southfield, MI 48076	none	501(c)(3)	general support	1,500
Jewish Vocational Services29699 Southfield Rd Southfield, MI 48076	none	501(c)(3)	general support	250
Jewish Family Services6555 WMaple Road West Bloomfield, MI 48322	none	501(c)(3)	Support project hesed providing free or low cost eyeglasses/medical care	9,118
Total				350,874

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
Jewish Apartments & Services6700 West Maple Rd Bloomfield Hills, MI 48322	none	501(c)(3)	create funding for direct care staff at Alzheimer patient program	15,000
Friends of the Arava Institute2041 Herr Street Suite 18 Harrisburg, PA 17103	none	501(c)(3)	General support	1,150
American Jewish Congress115 E 57th Street new york, NY 10022	none	501(c)(3)	general support	100
Total  3a				350,874

TY 2009 Accounting Fees Schedule

Name: BEN N TEITEL CHARITABLE TRUST
GERALD S COOK TRUSTEE

EIN: 38-6512136

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FOR ANNUAL ACCOUNTING SERVICES PAID TO VIRCHOW KRAUSE & COMPANY, LLP	1,649	1,649		0

**TY 2009 Investments Corporate
Bonds Schedule**

Name: BEN N TEITEL CHARITABLE TRUST
GERALD S COOK TRUSTEE
EIN: 38-6512136

Name of Bond	End of Year Book Value	End of Year Fair Market Value
corporate bonds	642,874	595,567

**TY 2009 Investments Corporate
Stock Schedule**

Name: BEN N TEITEL CHARITABLE TRUST
GERALD S COOK TRUSTEE
EIN: 38-6512136

Name of Stock	End of Year Book Value	End of Year Fair Market Value
preferred stocks	1,293,660	1,282,697

TY 2009 Investments Government Obligations Schedule

Name: BEN N TEITEL CHARITABLE TRUST
GERALD S COOK TRUSTEE

EIN: 38-6512136

**US Government Securities - End of
Year Book Value:**

36,541

**US Government Securities - End of
Year Fair Market Value:**

13,537

**State & Local Government
Securities - End of Year Book
Value:**

0

**State & Local Government
Securities - End of Year Fair
Market Value:**

0

TY 2009 Investments - Other Schedule

Name: BEN N TEITEL CHARITABLE TRUST
GERALD S COOK TRUSTEE

EIN: 38-6512136

Category / Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
CERTIFICATES OF DEPOSIT	AT COST	144,186	148,949
LIFE INSURANCE ANNUITIES	AT COST	1,042,294	1,043,861
MUTUAL FUNDS	AT COST	366,372	286,930

TY 2009 Legal Fees Schedule

Name: BEN N TEITEL CHARITABLE TRUST
GERALD S COOK TRUSTEE
EIN: 38-6512136

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FOR LEGAL SERVICES PAID TO HONIGMAN MILLER SCHWARTZ & COHN	7,184	7,123		61