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Return of Private Foundation
or Section 4947(a)(1) Nonexempt Charitable Trust
Treated as a Private Foundation

2010

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

For calendar year 2010, 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

Name of foundation

BENJAMIN AND ELIZABETH GORDON CHARITABLE FOUNDATION, INC.

A Employer identification number

04-3434410

Number and street (or P O box number if mail is not delivered to street address) Room/suite
44 COCOANUT ROW A114

B Telephone number

561-932-1600

City or town, state, and ZIP code
PALM BEACH, FL 33480C 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

I Fair market value of all assets at end of year (from Part II, col. (c), line 16) J Accounting method: Cash Accrual
 Other (specify) ► \$ 391,909. (Part I, column (d) must be on cash basis)

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))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1 Contributions, gifts, grants, etc., received				N/A	
2 Check ► <input checked="" type="checkbox"/> if the foundation is not required to attach Sch B					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities		11,421.	11,421.		STATEMENT 1
5a Gross rents					
b Net rental income or (loss)					
6a Net gain or (loss) from sale of assets not on line 10		11,860.			
b Gross sales price for all assets on line 6a	24,302.				
7 Capital gain net income (from Part IV, line 2)			11,860.		
8 Net short-term capital gain					
9 Income modifications					
10a Gross sales less returns and allowances					
b Less Cost of goods sold					
c Gross profit or (loss)					
11 Other income					
12 Total. Add lines 1 through 11		23,281.	23,281.		
13 Compensation of officers, directors, trustees, etc		0.	0.		0.
14 Other employee salaries and wages					
15 Pension plans, employee benefits					
16a Legal fees					
b Accounting fees					
c Other professional fees					
17 Interest		6.	6.		0.
18 Taxes		931.	721.		0.
19 Depreciation and depletion					
20 Occupancy					
21 Travel, conferences, and meetings					
22 Printing and publications					
23 Other expenses					
24 Total operating and administrative expenses Add lines 13 through 23		937.	727.		0.
25 Contributions, gifts, grants paid		74,887.			74,887.
26 Total expenses and disbursements. Add lines 24 and 25		75,824.	727.		74,887.
27 Subtract line 26 from line 12:		-52,543.			
a Excess of revenue over expenses and disbursements					
b Net investment income (if negative, enter -0-)			22,554.		
c Adjusted net income (if negative, enter -0-)				N/A	

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BENJAMIN AND ELIZABETH GORDON CHARITABLE
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Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only	Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing		8,021.	3,507.	3,507.
	2 Savings and temporary cash investments				
	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				
	7 Other notes and loans receivable ►				
	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				
	b Investments - corporate stock				
	c Investments - corporate bonds				
	11 Investments - land, buildings, and equipment basis ►				
	Less accumulated depreciation ►				
	12 Investments - mortgage loans				
	13 Investments - other	STMT 4	323,999.	277,771.	388,402.
	14 Land, buildings, and equipment: basis ►				
	Less accumulated depreciation ►				
	15 Other assets (describe ►)				
	16 Total assets (to be completed by all filers)		332,020.	281,278.	391,909.
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				
	22 Other liabilities (describe ►)				
Net Assets or Fund Balances	23 Total liabilities (add lines 17 through 22)		0.	0.	
	Foundations that follow SFAS 117, check here ► <input type="checkbox"/>				
	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 ► <input checked="" type="checkbox"/>				
	and complete lines 27 through 31				
	27 Capital stock, trust principal, or current funds		332,020.	281,278.	
	28 Paid-in or capital surplus, or land, bldg., and equipment fund		0.	0.	
	29 Retained earnings, accumulated income, endowment, or other funds		0.	0.	
Net Assets or Fund Balances	30 Total net assets or fund balances		332,020.	281,278.	
	31 Total liabilities and net assets/fund balances		332,020.	281,278.	

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	332,020.
2 Enter amount from Part I, line 27a	2	-52,543.
3 Other increases not included in line 2 (itemize) ►	3	1,801.
4 Add lines 1, 2, and 3	4	281,278.
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	281,278.

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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 200 ISHARES TR S&P LATIN			P	04/22/02	04/30/10
b 1000 PIMCO EMERGING MARKETS BD FD			P	01/15/04	VARIOUS
c CAPITAL GAINS DIVIDENDS					
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 9,669.		1,769.			7,900.
b 10,885.		10,673.			212.
c 3,748.					3,748.
d					
e					
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(I) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))		
(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			
a					7,900.
b					212.
c					3,748.
d					
e					
2 Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }			2		11,860.
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). If (loss), enter -0- in Part I, line 8			3		N/A

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 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))
2009	17,820.	344,532.	.051722
2008	32,156.	354,930.	.090598
2007	134,444.	253,493.	.530366
2006	50,891.	245,985.	.206887
2005	28,845.	213,211.	.135289

2 Total of line 1, column (d)

2 1.014862

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 .202972

4 Enter the net value of noncharitable-use assets for 2010 from Part X, line 5

4 376,588.

5 Multiply line 4 by line 3

5 76,437.

6 Enter 1% of net investment income (1% of Part I, line 27b)

6 226.

7 Add lines 5 and 6

7 76,663.

8 Enter qualifying distributions from Part XII, line 4

8 74,887.

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.

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Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 - see instructions)

<p>1a Exempt operating foundations described in section 4940(d)(2), check here ► <input type="checkbox"/> and enter "N/A" on line 1.</p> <p>Date of ruling or determination letter: _____ (attach copy of letter if necessary-see instructions)</p> <p>b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ► <input type="checkbox"/> and enter 1% of Part I, line 27b</p> <p>c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b).</p> <p>2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)</p> <p>3 Add lines 1 and 2</p> <p>4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)</p> <p>5 Tax based on investment income Subtract line 4 from line 3. If zero or less, enter -0-</p> <p>6 Credits/Payments:</p> <p>a 2010 estimated tax payments and 2009 overpayment credited to 2010</p> <p>b Exempt foreign organizations - tax withheld at source</p> <p>c Tax paid with application for extension of time to file (Form 8868)</p> <p>d Backup withholding erroneously withheld</p> <p>7 Total credits and payments. Add lines 6a through 6d</p> <p>8 Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached</p> <p>9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed</p> <p>10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid</p> <p>11 Enter the amount of line 10 to be: Credited to 2011 estimated tax ► 756. Refunded ► 0.</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">1</td> <td style="width: 90%;">451.</td> </tr> <tr> <td>2</td> <td>0.</td> </tr> <tr> <td>3</td> <td>451.</td> </tr> <tr> <td>4</td> <td>0.</td> </tr> <tr> <td>5</td> <td>451.</td> </tr> <tr> <td>6a</td> <td>1,207.</td> </tr> <tr> <td>6b</td> <td></td> </tr> <tr> <td>6c</td> <td></td> </tr> <tr> <td>6d</td> <td></td> </tr> <tr> <td>7</td> <td>1,207.</td> </tr> <tr> <td>8</td> <td></td> </tr> <tr> <td>9</td> <td></td> </tr> <tr> <td>10</td> <td>756.</td> </tr> <tr> <td>11</td> <td>0.</td> </tr> </table>	1	451.	2	0.	3	451.	4	0.	5	451.	6a	1,207.	6b		6c		6d		7	1,207.	8		9		10	756.	11	0.
1	451.																												
2	0.																												
3	451.																												
4	0.																												
5	451.																												
6a	1,207.																												
6b																													
6c																													
6d																													
7	1,207.																												
8																													
9																													
10	756.																												
11	0.																												

Part VII-A Statements Regarding Activities

<p>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?</p> <p>b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for definition)? <i>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.</i></p> <p>c Did the foundation file Form 1120-POL for this year?</p> <p>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.</p> <p>e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ► \$ 0.</p> <p>2 Has the foundation engaged in any activities that have not previously been reported to the IRS? <i>If "Yes," attach a detailed description of the activities.</i></p> <p>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? <i>If "Yes," attach a conformed copy of the changes</i></p> <p>4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?</p> <p>b If "Yes," has it filed a tax return on Form 990-T for this year?</p> <p>5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If "Yes," attach the statement required by General Instruction T</i></p> <p>6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either:</p> <ul style="list-style-type: none"> • 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? <p>7 Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col. (c), and Part XV.</i></p> <p>8a Enter the states to which the foundation reports or with which it is registered (see instructions) ► <u>MA</u></p> <p>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 <i>General Instruction G</i>? If "No," attach explanation</p> <p>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 2010 or the taxable year beginning in 2010 (see instructions for Part XIV)? If "Yes," complete Part XIV</p> <p>10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">Yes</td> <td style="width: 90%;">No</td> </tr> <tr> <td>1a</td> <td>X</td> </tr> <tr> <td>1b</td> <td>X</td> </tr> <tr> <td>1c</td> <td>X</td> </tr> <tr> <td>2</td> <td>X</td> </tr> <tr> <td>3</td> <td>X</td> </tr> <tr> <td>4a</td> <td>X</td> </tr> <tr> <td>4b</td> <td></td> </tr> <tr> <td>5</td> <td>X</td> </tr> <tr> <td>6</td> <td>X</td> </tr> <tr> <td>7</td> <td>X</td> </tr> <tr> <td>8b</td> <td>X</td> </tr> <tr> <td>9</td> <td>X</td> </tr> <tr> <td>10</td> <td>X</td> </tr> </table>	Yes	No	1a	X	1b	X	1c	X	2	X	3	X	4a	X	4b		5	X	6	X	7	X	8b	X	9	X	10	X
Yes	No																												
1a	X																												
1b	X																												
1c	X																												
2	X																												
3	X																												
4a	X																												
4b																													
5	X																												
6	X																												
7	X																												
8b	X																												
9	X																												
10	X																												

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Part VII-A Statements Regarding Activities (continued)

11		X
12		X
13	X	
Website address ► N/A		
14 The books are in care of ► BENJAMIN H. GORDON Located at ► 44 COCOANUT ROW A114, PALM BEACH, FL		Telephone no. ► 561-932-1600 ZIP+4 ► 33480
15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here ► 15 N/A		
16 At any time during calendar year 2010, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? ► 16 Yes No See page 20 of the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country ►		

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?	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/> No
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/> No
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/> No
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/> 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)?	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/> 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.)	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/> 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 22 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here ►	N/A		
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 2010?	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 2010, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2010?	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/> No
If "Yes," list the years ►			
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 instructions.)	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. ►			
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/> No
b If "Yes," did it have excess business holdings in 2010 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 2010)	N/A		
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	3b 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 2010?	4a X		
	4b X		

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

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

Organizations relying on a current notice regarding disaster assistance check here

N/A
►

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? **N/A**

Yes No

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

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?

Yes No

6b

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

If "Yes" to 6b, file Form 8870

Yes No

7b

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?

b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?

Yes No

N/A

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

1 List all officers, directors, trustees, foundation managers and their compensation.

(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
BENJAMIN H. GORDON 44 COCOANUT ROW, A114 PALM BEACH, FL 33480	PRESIDENT/TREASURER 1.00	0.	0.	0.
ELIZABETH GORDON 44 COCOANUT ROW, A114 PALM BEACH, FL 33480	DIRECTOR 1.00	0.	0.	0.

2 Compensation of five highest-paid employees (other than those included on line 1). 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

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Part VIII **Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors** (continued)

3 Five highest-paid independent contractors for professional services. If none, enter "NONE."

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

Total number of others receiving over \$50,000 for professional services

►

0

Part IX-A **Summary of Direct Charitable Activities**

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

Expenses

1	N/A	
2		
3		
4		

Part IX-B **Summary of Program-Related Investments**

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.

Amount

1	N/A	
2		
3	All other program-related investments. See instructions.	
Total. Add lines 1 through 3		0.

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

1 Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a Average monthly fair market value of securities	1a	379,882.
b Average of monthly cash balances	1b	2,441.
c Fair market value of all other assets	1c	
d Total (add lines 1a, b, and c)	1d	382,323.
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	382,323.
4 Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	5,735.
5 Net value of noncharitable-use assets Subtract line 4 from line 3. Enter here and on Part V, line 4	5	376,588.
6 Minimum investment return Enter 5% of line 5	6	18,829.

Part XI Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ► and do not complete this part.)

1 Minimum investment return from Part X, line 6	1	18,829.
2a Tax on investment income for 2010 from Part VI, line 5	2a	451.
b Income tax for 2010. (This does not include the tax from Part VI.)	2b	
c Add lines 2a and 2b	2c	451.
3 Distributable amount before adjustments. Subtract line 2c from line 1	3	18,378.
4 Recoveries of amounts treated as qualifying distributions	4	0.
5 Add lines 3 and 4	5	18,378.
6 Deduction from distributable amount (see instructions)	6	0.
7 Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	18,378.

Part XII Qualifying Distributions (see instructions)

1 Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
a Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	1a	74,887.
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	74,887.
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	5	0.
6 Adjusted qualifying distributions. Subtract line 5 from line 4	6	74,887.

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

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2009	(c) 2009	(d) 2010
1 Distributable amount for 2010 from Part XI, line 7				18,378.
2 Undistributed income, if any, as of the end of 2010			0.	
a Enter amount for 2009 only				
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2010:				
a From 2005	19,408.			
b From 2006	39,292.			
c From 2007	123,771.			
d From 2008	16,125.			
e From 2009	799.			
f Total of lines 3a through e	199,395.			
4 Qualifying distributions for 2010 from Part XII, line 4: ► \$ 74,887.			0.	
a Applied to 2009, but not more than line 2a				
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2010 distributable amount				18,378.
e Remaining amount distributed out of corpus	56,509.			
5 Excess distributions carryover applied to 2010 (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:	255,904.			
a Corpus Add lines 3f, 4c, and 4e Subtract line 5		0.		
b Prior years' undistributed income. Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b. Taxable amount - see instructions		0.		
e Undistributed income for 2009. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2010. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2011				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)	0.			
8 Excess distributions carryover from 2005 not applied on line 5 or line 7	19,408.			
9 Excess distributions carryover to 2011 Subtract lines 7 and 8 from line 6a	236,496.			
10 Analysis of line 9:				
a Excess from 2006	39,292.			
b Excess from 2007	123,771.			
c Excess from 2008	16,125.			
d Excess from 2009	799.			
e Excess from 2010	56,509.			

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)				
<i>a Paid during the year</i>				
SEE STATEMENT 5				
Total			► 3a	74,887.
<i>b Approved for future payment</i>				
NONE				
Total			► 3b	0.

**BENJAMIN AND ELIZABETH GORDON CHARITABLE
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Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.

1 Program service revenue:

a _____
b _____
c _____
d _____
e _____
f _____

g Fees and contracts from government agencies

2 Membership dues and assessments

3 Interest on savings and temporary cash investments

4 Dividends and interest from securities

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

8 Gain or (loss) from sales of assets other than inventory

9 Net income or (loss) from special events

10 Gross profit or (loss) from sales of inventory

11 Other revenue:

a _____
b _____
c _____
d _____
e _____

12 Subtotal. Add columns (b), (d), and (e)

13 Total Add line 12, columns (b), (d), and (e)

(See worksheet in line 13 instructions to verify calculations.)

	Unrelated business income		Excluded by section 512, 513, or 514 (c) Exclu- sion code	(e) Related or exempt function income (d) Amount
	(a) Business code	(b) Amount		
1 Program service revenue:				
a				
b				
c				
d				
e				
f				
g Fees and contracts from government agencies				
2 Membership dues and assessments				
3 Interest on savings and temporary cash investments				
4 Dividends and interest from securities				
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				
8 Gain or (loss) from sales of assets other than inventory				
9 Net income or (loss) from special events				
10 Gross profit or (loss) from sales of inventory				
11 Other revenue:				
a				
b				
c				
d				
e				
12 Subtotal. Add columns (b), (d), and (e)		0.		23,281.
13 Total Add line 12, columns (b), (d), and (e)			13	23,281.

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).
3	THE BENJAMIN AND ELIZABETH GORDON CHARITABLE FOUNDATION, INC.
3	MAINTAINS CASH IN A NON-INTEREST BEARING ACCOUNT FOR FUTURE CHARITABLE
3	DONATIONS.

FORM 990-PF

DIVIDENDS AND INTEREST FROM SECURITIES

STATEMENT 1

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	COLUMN (A) AMOUNT
CHARLES SCHWAB #2981	15,169.	3,748.	11,421.
TOTAL TO FM 990-PF, PART I, LN 4	15,169.	3,748.	11,421.

FORM 990-PF

TAXES

STATEMENT 2

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
FEDERAL TAXES	210.	0.		0.
FOREIGN TAXES PAID	721.	721.		0.
TO FORM 990-PF, PG 1, LN 18	931.	721.		0.

FORM 990-PF

OTHER INCREASES IN NET ASSETS OR FUND BALANCES

STATEMENT 3

DESCRIPTION

AMOUNT

UNREALIZED GAIN DISTRIBUTED TO DONEES

1,801.

TOTAL TO FORM 990-PF, PART III, LINE 3

1,801.

FORM 990-PF

OTHER INVESTMENTS

STATEMENT 4

DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
MATTHEWS ASAIN GROWTH	COST	261,497.	289,300.
ISHARES S&P LATIN AMERICA INDEX	COST	16,274.	99,102.
TOTAL TO FORM 990-PF, PART II, LINE 13		277,771.	388,402.

FORM 990-PF

GRANTS AND CONTRIBUTIONS
PAID DURING THE YEAR

STATEMENT 5

RECIPIENT NAME AND ADDRESS	RECIPIENT RELATIONSHIP AND PURPOSE OF GRANT	RECIPIENT STATUS	AMOUNT
NEW SYNAGOGUE OF PALM BEACH 235 SUNRISE AVENUE PALM BEACH, FL 33480	TO FUND RELIGIOUS COMMUNITY	EXEMPT	500.
CENTER FOR CREATIVE EDUCATION 435 25TH STREET WEST PALM BEACH, FL 33407	TO FUND EDUCATION	EXEMPT	400.
JUVENILE DIABETES RESEARCH FOUNDATION 3411 POWERLINE RD #701 FORT LAUDERDALE, FL 33309	TO FUND DIABETES RESEARCH	EXEMPT	50.
PALM BEACH DAY ACADAMY 241 SEAVIEW AVENUE PALM BEACH, FL 33480	TO SUPPORT EDUCATION	EXEMPT	5,900.
CYSTIC FIBROSIS FOUNDATION 6931 ARLINGTON ROAD, 2ND FLOOR BETHESDA, MD 20814	TO FUND RESEARCH	EXEMPT	100.
DAVID HOROWITZ FREEDOM CENTER P.O. BOX 361269 LOS ANGELES, CA 90036	TO FUND RELIGIOUS COMMUNITY	EXEMPT	500.
EDUCATION LAW CENTER 60 PARK PLACE, SUITE 300 NEWARK, NJ 07102	TO FUND EDUCATION	EXEMPT	250.
HOSPICE FOUNDATION OF PBC 5300 EAST AVENUE WEST PALM BEACH, FL 33407	TO CARE FOR PATIENTS IN HOSPICE	EXEMPT	1,000.

HARVARD HILLEL 52 MOUNT AUBURN STREET CAMBRIDGE, MA 02138	TO FUND CATALYST FOR JEWISH LIFE AT HARVARD	EXEMPT	360.
GIFT OF LOVE PROGRAM - GIBSON AREA HOSPITAL 1120 N. MELVIN ST. GIBSON CITY, IL 60936	TO FUND HOSPITAL	EXEMPT	3,000.
JCD - AMERICAN JEWISH JOINT DISTRIBUTION COMMITTEE PO BOX 530 132 EAST 43RD STREET NEW YORK, NY 10017	TO FUND RELIGOUS COMMUNITY	EXEMPT	450.
MOBILE PEDIATRIC - HAITI RELIEF 8 UPPER SEVEN PONDS ROAD WATERMILL, NY 11976	TO FUND MEDICAL SERVICES FOR THE POOR	EXEMPT	250.
PALM BEACH ORTHODOX SYNAGOGUE 120 NORTH COUNTRY ROAD PALM BEACH, FL 33480	TO FUND RELIGOUS COMMUNITY	EXEMPT	5,000.
JEWISH FAMILY AND CHILDREN'S SERVICES OF GREATER PHILADELPHIA 2100 ARCH STREET, 5TH FLOOR PHILADELPHIA, PA 19103	TO FUND RELIGOUS COMMUNITY	EXEMPT	1,000.
BOSTON MARATHON JIMMY FUND WALK 10 BROOKLINE PLACE WEST, 6TH FLOOR BROOKLINE, MA 02445	TO FUND CANCER RESEARCH	EXEMPT	100.
LATIN SCHOOL OF CHICAGO 59 W. NORTH BLVD. CHICAGO, IL 60610	TO FUND EDUCATION	EXEMPT	272.
JUNIOR ACHIEVEMENT OF SOUTH FLORIDA 1130 COCONUT CREEK BOULEVARD COCONUT CREEK, FL 33066	TO FUND EDUCATION	EXEMPT	50.
MIDDLE EAST FORUM 1500 WALNUT ST. SUITE 1050 PHILADELPHIA, PA 19102	TO FUND SCHOLARLY RESEARCH ON U.S. INTERESTS	EXEMPT	1,000.

BENJAMIN AND ELIZABETH GORDON CHARITABLE

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PALM BEACH CIVIC ASSOCIATION 139 NORTH COUNTY ROAD, SUITE 33 PALM BEACH, FL 33480	TO FUND THE CIVIC ASSOCIATION	EXEMPT	250.
INVESTIGATIVE PROJECT ON TERRORISM FOUNDATION (IPTF) 5505 CONNECTICUT AVE NW NO. 341 WASHINGTON, DC 20015	TO FUND INVESTIGATIONS ON TERRORISM	EXEMPT	2,000.
DAVID PROJECT P.O. BOX 52390 BOSTON, MA 02205	TO FUND EDUCATION ON ISRAEL	EXEMPT	500.
TOWN OF PALM BEACH UNITED WAY 44 COCOANUT ROW PALM BEACH, FL 33480	TO FUND HEALTH AND HUMAN SERVICE PROGRAMS	EXEMPT	100.
UNITED WAY - PALM BEACH 44 COCOANUT ROW PALM BEACH, FL 33480	TO FUND HEALTH AND HUMAN SERVICE PROGRAMS	EXEMPT	200.
MAKE-A-WISH FOUNDATION P.O. BOX 749596 LOS ANGELES, CA 90074	ENRICH LIVES OF CHILDREN WITH LIFE-THREATENING MEDICAL CONDITIONS	EXEMPT	100.
YALE CLASS OF 1995 157 CHURCH STREET NEW HAVEN, CT 06510	TO FUND EDUCATION	EXEMPT	35.
YALE UNIVERSITY 157 CHURCH STREET NEW HAVEN, CT 06510	TO FUND EDUCATION	EXEMPT	3,000.
NATIONAL STROKE ASSOCIATION 9707 EAST EASTER LANE, SUITE B CENTENNIAL, CO 80112	TO FUND MEDICAL RESEARCH	EXEMPT	250.
CT SPORTS FOUNDATION 129 MAIN ST. #1 OLD SAYBROOK, CT 06475	TO PROVIDE FINANCIAL ASSISTANCE TO NEEDY CANCER PATIENTS	EXEMPT	50.

BENJAMIN AND ELIZABETH GORDON CHARITABLE

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JEWISH FEDERATION OF PBC

4601 COMMUNITY DRIVE WEST PALM
BEACH, FL 33417

TO FUND RELIGIOUS
COMMUNITY

EXEMPT

41,417.

WASHINGTON INSTITUTE FOR NEAR
EAST POLICY
1828 L STREET NW SUITE 1050
WASHINGTON, DC 20036

TO FUND POLICY NEWS
AND RESEARCH

EXEMPT

5,803.

HARVARD BUSINESS SCHOOL FUND
SOLDIERS FIELD BOSTON, MA 02163

TO FUND EDUCATION

EXEMPT

1,000.

TOTAL TO FORM 990-PF, PART XV, LINE 3A

74,887.

Application for Extension of Time To File an
Exempt Organization Return

► File a separate application for each return.

- If you are filing for an **Automatic 3-Month Extension**, complete only Part I and check this box
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only Part II (on page 2 of this form).

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Electronic filing (e-file). You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile and click on e-file for Charities & Nonprofits.

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete

Part I only

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

Type or print	Name of exempt organization BENJAMIN AND ELIZABETH GORDON CHARITABLE FOUNDATION, INC.	Employer identification number 04-3434410
File by the due date for filing your return. See instructions	Number, street, and room or suite no. If a P O box, see instructions 44 COCOANUT ROW A114	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions PALM BEACH, FL 33480	

Enter the Return code for the return that this application is for (file a separate application for each return)

0 4

Application Is For	Return Code	Application Is For	Return Code
Form 990	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	03	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

BENJAMIN H. GORDON

- The books are in the care of ► **44 COCOANUT ROW A114 - PALM BEACH, FL 33480**

Telephone No ► **561-932-1600** FAX No ► **561-655-6232**

- If the organization does not have an office or place of business in the United States, check this box

- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) . If this is for the whole group, check this box ► If it is for part of the group, check this box ► and attach a list with the names and EINs of all members the extension is for

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until

AUGUST 15, 2011, to file the exempt organization return for the organization named above. The extension

is for the organization's return for.

► calendar year 2010 or► tax year beginning , and ending 2 If the tax year entered in line 1 is for less than 12 months, check reason Initial return Final return Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions	3a	\$	451.
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit	3b	\$	1,207.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions	3c	\$	0.

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions

LHA For Paperwork Reduction Act Notice, see Instructions.

Form 8868 (Rev. 1-2011)