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N.R.

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

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

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 <b>THE BEIR FOUNDATION</b>		A Employer identification number <b>13-6084093</b>
Number and street (or P O box number if mail is not delivered to street address) <b>110 EAST 59TH STREET</b>	Room/suite	B Telephone number <b>(212) 355-7733</b>
City or town, state, and ZIP code <b>NEW YORK, NY 10022</b>		C If exemption application is pending, check here <input type="checkbox"/>
H Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ <b>6,835,798.</b> (Part I, column (d) must be on cash basis)	J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify)	E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>

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)
Revenue	1 Contributions, gifts, grants, etc., received				
	2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	19,057.	19,057.		Statement 2
	4 Dividends and interest from securities	131,770.	131,770.		Statement 3
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	132,184.			Statement 1
	b Gross sales price for all assets on line 6a	487,222.			
	7 Capital gain net income (from Part IV, line 2)		224,727.		
	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	283,011.	375,554.	0.		
13 Compensation of officers, directors, trustees, etc	0.	0.	0.	0.	
14 Other employee salaries and wages					
15 Pension plans, employee benefits					
16a Legal fees					
b Accounting fees Stmt 4	12,000.	12,000.	0.	0.	
c Other professional fees					
17 Interest					
18 Taxes Stmt 5	1,099.	999.	0.	0.	
19 Depreciation and depletion					
20 Occupancy					
21 Travel, conferences, and meetings					
22 Printing and publications					
23 Other expenses Stmt 6	60,402.	60,402.	0.	0.	
24 Total operating and administrative expenses. Add lines 13 through 23	73,501.	73,401.	0.	0.	
25 Contributions, gifts, grants paid	550,420.			550,420.	
26 Total expenses and disbursements Add lines 24 and 25	623,921.	73,401.	0.	550,420.	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	-340,910.				
b Net investment income (if negative, enter -0-)		302,153.			
c Adjusted net income (if negative, enter -0-)			0.		

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Operating and Administrative Expenses

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			
	2 Savings and temporary cash investments	768,469.	348,914.	348,914.
	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 Stmt 8	3,187,145.	3,265,790.	6,486,884.
	c Investments - corporate bonds			
11 Investments - land, buildings, and equipment: basis				
Less accumulated depreciation				
12 Investments - mortgage loans				
13 Investments - other				
14 Land, buildings, and equipment: basis				
Less accumulated depreciation				
15 Other assets (describe)				
<b>16 Total assets (to be completed by all filers)</b>	<b>3,955,614.</b>	<b>3,614,704.</b>	<b>6,835,798.</b>	
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)			
<b>23 Total liabilities (add lines 17 through 22)</b>	<b>0.</b>	<b>0.</b>		
Net Assets or Fund Balances	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	1,148,127.	1,148,127.		
28 Paid-in or capital surplus, or land, bldg., and equipment fund	0.	0.		
29 Retained earnings, accumulated income, endowment, or other funds	2,807,487.	2,466,577.	Statement 7	
<b>30 Total net assets or fund balances</b>	<b>3,955,614.</b>	<b>3,614,704.</b>		
<b>31 Total liabilities and net assets/fund balances</b>	<b>3,955,614.</b>	<b>3,614,704.</b>		

Part III Analysis of Changes in Net Assets or Fund Balances

1 Total net assets or fund balances at beginning of year - Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	3,955,614.
2 Enter amount from Part I, line 27a	2	-340,910.
3 Other increases not included in line 2 (itemize)	3	0.
4 Add lines 1, 2, and 3	4	3,614,704.
5 Decreases not included in line 2 (itemize)	5	0.
<b>6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30</b>	<b>6</b>	<b>3,614,704.</b>

**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			
b See Attached Statement			
c			
d			
e			

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a			
b			
c			
d			
e 487,222.		262,495.	224,727.

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) 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			
b			
c			
d			
e			224,727.

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	224,727.
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	223,556.	5,961,588.	.037499
2008	539,481.	7,636,081.	.070649
2007	524,471.	8,979,124.	.058410
2006	515,279.	7,523,825.	.068486
2005	240,856.	7,312,866.	.032936

2 Total of line 1, column (d)	2	.267980
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	.053596
4 Enter the net value of noncharitable-use assets for 2010 from Part X, line 5	4	6,356,599.
5 Multiply line 4 by line 3	5	340,688.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	3,022.
7 Add lines 5 and 6	7	343,710.
8 Enter qualifying distributions from Part XII, line 4	8	550,420.

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions.

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

1a	Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary-see instructions)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b	1	3,022.
c	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b).		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	2	0.
3	Add lines 1 and 2	3	3,022.
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4	0.
5	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	5	3,022.
6	Credits/Payments:		
a	2010 estimated tax payments and 2009 overpayment credited to 2010	6a	3,101.
b	Exempt foreign organizations - tax withheld at source	6b	
c	Tax paid with application for extension of time to file (Form 8868)	6c	
d	Backup withholding erroneously withheld	6d	
7	Total credits and payments. Add lines 6a through 6d	7	3,101.
8	Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8	
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	79.
11	Enter the amount of line 10 to be: Credited to 2011 estimated tax <input checked="" type="checkbox"/> 79.   Refunded <input checked="" type="checkbox"/>	11	0.

**Part VII-A Statements Regarding Activities**

	Yes	No
1a		X
1b		X
If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities		
1c		X
d		
(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		X
If "Yes," attach a detailed description of the activities.		
3		X
If "Yes," attach a conformed copy of the changes		
4a		X
4b		
N/A		
5		X
If "Yes," attach the statement required by General Instruction T.		
6	X	
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?		
7	X	
If "Yes," complete Part II, col (c), and Part XV.		
8a		
NY		
8b	X	
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		
9		X
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		
10		X
Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		

Part VII-A Statements Regarding Activities (continued)

11 At any time during the year, did the foundation, directly or indirectly, own a controlled entry within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)
12 Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application?
Website address N/A
14 The books are in care of TAG ASSOCIATES, LLC Telephone no. 212-275-1549
Located at 75 ROCKEFELLER PLAZA, NEW YORK, NY ZIP+4 10019
15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the year 15 N/A
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? Yes No X

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.

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 X No
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? Yes X No
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? Yes X No
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? Yes X 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 X 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 X 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? Yes X 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? Yes X 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? 4a X
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2010? 4b X

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

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

- (1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?  Yes  No
- (2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?  Yes  No
- (3) Provide a grant to an individual for travel, study, or other similar purposes?  Yes  No
- (4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)?  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)?  N/A  Organizations relying on a current notice regarding disaster assistance check here

c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?  N/A  Yes  No  
If "Yes," attach the statement required by Regulations section 53.4945-5(d).

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?  Yes  No

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?  Yes  No  
If "Yes" to 6b, file Form 8870.

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

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

5b

6b

7b

X

**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
JOAN S. BEIR 110 EAST 59TH STREET, NEW YORK, NY 10	PRESIDENT 0.00	0.	0.	0.
MICHAEL KATZ 110 EAST 59TH STREET, NEW YORK, NY 10	SECRETARY 0.00	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

**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
SAYBROOK CAPITAL - 2000 FRONTIS PLAZA BLVD., WINSTONSALEM, NC 27103	INVESTMENT ADVISORY	58,646.

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	
All other program-related investments. See instructions.	
3	
<b>Total.</b> Add lines 1 through 3 <span style="float: right;">▶</span>	0.

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

<b>1</b>	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
<b>a</b>	Average monthly fair market value of securities	<b>1a</b>	6,014,613.
<b>b</b>	Average of monthly cash balances	<b>1b</b>	438,787.
<b>c</b>	Fair market value of all other assets	<b>1c</b>	0.
<b>d</b>	Total (add lines 1a, b, and c)	<b>1d</b>	6,453,400.
<b>e</b>	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	<b>1e</b>	0.
<b>2</b>	Acquisition indebtedness applicable to line 1 assets	<b>2</b>	0.
<b>3</b>	Subtract line 2 from line 1d	<b>3</b>	6,453,400.
<b>4</b>	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	<b>4</b>	96,801.
<b>5</b>	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	<b>5</b>	6,356,599.
<b>6</b>	Minimum investment return. Enter 5% of line 5	<b>6</b>	317,830.

**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.)

<b>1</b>	Minimum investment return from Part X, line 6	<b>1</b>	317,830.
<b>2a</b>	Tax on investment income for 2010 from Part VI, line 5	<b>2a</b>	3,022.
<b>b</b>	Income tax for 2010. (This does not include the tax from Part VI.)	<b>2b</b>	
<b>c</b>	Add lines 2a and 2b	<b>2c</b>	3,022.
<b>3</b>	Distributable amount before adjustments. Subtract line 2c from line 1	<b>3</b>	314,808.
<b>4</b>	Recoveries of amounts treated as qualifying distributions	<b>4</b>	0.
<b>5</b>	Add lines 3 and 4	<b>5</b>	314,808.
<b>6</b>	Deduction from distributable amount (see instructions)	<b>6</b>	0.
<b>7</b>	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	<b>7</b>	314,808.

**Part XII** Qualifying Distributions (see instructions)

<b>1</b>	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
<b>a</b>	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	<b>1a</b>	550,420.
<b>b</b>	Program-related investments - total from Part IX-B	<b>1b</b>	0.
<b>2</b>	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	<b>2</b>	
<b>3</b>	Amounts set aside for specific charitable projects that satisfy the:		
<b>a</b>	Suitability test (prior IRS approval required)	<b>3a</b>	
<b>b</b>	Cash distribution test (attach the required schedule)	<b>3b</b>	
<b>4</b>	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	<b>4</b>	550,420.
<b>5</b>	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b	<b>5</b>	3,022.
<b>6</b>	Adjusted qualifying distributions. Subtract line 5 from line 4	<b>6</b>	547,398.

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				314,808.
2 Undistributed income, if any, as of the end of 2010				
a Enter amount for 2009 only			0.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2010:				
a From 2005				
b From 2006				
c From 2007	85,141.			
d From 2008	545,550.			
e From 2009	223,556.			
f Total of lines 3a through e	854,247.			
4 Qualifying distributions for 2010 from Part XII, line 4: ▶ \$	550,420.			
a Applied to 2009, but not more than line 2a			0.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	550,420.			
d Applied to 2010 distributable amount				0.
e Remaining amount distributed out of corpus	0.			
5 Excess distributions carryover applied to 2010 (If an amount appears in column (d), the same amount must be shown in column (a).)	314,808.			314,808.
6 Enter the net total of each column as indicated below:	1,089,859.			
a Corpus Add lines 3f, 4c, and 4e Subtract line 5				
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	0.			
9 Excess distributions carryover to 2011. Subtract lines 7 and 8 from line 6a	1,089,859.			
10 Analysis of line 9:				
a Excess from 2006				
b Excess from 2007				
c Excess from 2008	315,883.			
d Excess from 2009	223,556.			
e Excess from 2010	550,420.			

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

1 a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2010, enter the date of the ruling ▶

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

	Tax year		Prior 3 years		(e) Total
	(a) 2010	(b) 2009	(c) 2008	(d) 2007	
2 a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
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)(ii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

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

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

None

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

None

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 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:







THE BEIR FOUNDATION

EIN: 13-6084093

FMV OF ASSETS

12/31/10

PART X: MINIMUM INVESTMENT RETURN:

<u>SECURITIES</u>	<u>FMV @ BOM</u>	<u>FMV @ EOM</u>	<u>AVG FMV MO.</u>	<u>ANNUAL AVG FMV/MO.</u>
JAN	5,958,550	5,851,835	5,905,193	
FEB	5,851,835	5,883,839	5,867,837	
MAR	5,883,839	6,335,218	6,109,529	
APR	6,335,218	6,404,662	6,369,940	
MAY	6,404,662	5,867,869	6,136,266	
JUN	5,867,869	5,652,451	5,760,160	
JUL	5,652,451	5,867,157	5,759,804	
AUG	5,867,157	5,666,639	5,766,898	
SEP	5,666,639	6,038,296	5,852,468	
OCT	6,038,296	6,236,049	6,137,173	
NOV	6,236,049	6,148,622	6,192,336	
DEC	6,148,622	6,486,884	6,317,753	
<b>TOTAL SECURITIES:</b>	<b><u>71,911,187</u></b>	<b><u>72,439,521</u></b>	<b><u>72,175,354</u></b>	<b>6,014,613</b>
<u>CASH</u>				
JAN	749,392	465,991	607,692	
FEB	465,991	512,728	489,360	
MAR	512,728	362,850	437,789	
APR	362,850	373,824	368,337	
MAY	373,824	376,434	375,129	
JUN	376,434	397,199	386,817	
JUL	397,199	506,394	451,797	
AUG	506,394	498,531	502,463	
SEP	498,531	570,772	534,652	
OCT	570,772	331,155	450,964	
NOV	331,155	331,048	331,102	
DEC	331,048	327,643	329,346	
<b>TOTAL CASH:</b>	<b><u>5,476,318</u></b>	<b><u>5,054,569</u></b>	<b><u>5,265,444</u></b>	<b>438,787</b>

**The Beir Foundation**  
**EIN: 13-6084093**  
**TAX YEAR: 2010**

The Beir Foundation is making an election to treat the qualifying distributions as a distribution out of corpus under Reg. Sec. 53.4942(a)-3(d)(2).

Date	Reference	T	Description	Beginning Balance	Current Amount	Period End Amount	YTD Balance
<b>50000 GIFTS, GRANTS &amp; CONTRIBUTIONS</b>							
01/15/10	1667	V	ANTI - DEFAMATION LEAGUE CONTRIBUTION2010		1,000.00		
01/15/10	1668	V	CENTRAL SYNAGOGUE CONTRIBUTION2010		25,000.00		
01/15/10	1669	V	COLUMBIA UNIVERSITY CONTRIBUTION2010		250.00		
01/15/10	1670	V	Community Access CONTRIBUTION2010		2,500.00		
01/15/10	1671	V	CORPORATE ANGEL NETWORK CONTRIBUTION2010		500.00		
01/15/10	1672	V	Ethical Culture Fieldston School CONTRIBUTION2010		250.00		
01/15/10	1673	V	Fountain House CONTRIBUTION2010		5,000.00		
01/15/10	1674	V	Franklin & Eleanor Roosevelt Inst. P.O.BOX 1021		50,000.00		
01/15/10	1675	V	George Washington University P.O BOX 1021		500.00		
01/15/10	1676	V	HAMILTON - MADISON HOUSE CONTRIBUTION2010		1,000.00		
01/15/10	1677	V	JEWISH BOARD OF FAMILY & CHILDREN CONTRIBUTION2010		25,000.00		
01/15/10	1678	V	Meals on Wheels CONTRIBUTION2010		250.00		
01/15/10	1679	V	NEW YORK PRESBYTERIAN HOSPITAL CONTRIBUTION2010		2,500.00		
01/15/10	1680	V	THE 92nd STREET Y				

Date	Reference T	Description	Beginning Balance	Current Amount	Period End Amount	YTD Balance
<b>50000 GIFTS, GRANTS &amp; CONTRIBUTIONS</b>						
		CONTRIBUTION2010		20,000.00		
01/15/10	1681 V	The Calhoun School				
		CONTRIBUTION2010		50,000.00		
01/15/10	1682 V	THE METROPOLITAN OPERA				
		CONTRIBUTION2010		15,000.00		
01/15/10	1683 V	The NY Times Neediest Cases Fund				
		CONTRIBUTION2010		350.00		
01/15/10	1684 V	The Parkside School				
		CONTRIBUTION2010		10,000.00		
01/15/10	1685 V	THE VISITING NURSE SERVICE of NY				
		P.O.BOX 1021		2,000.00		
01/15/10	1686 V	Thirteen - WNET P O BOX 1021 Gift,				
		Grants & Contributions		20,000.00		
01/15/10	1687 V	UNA-USA P O BOX 1021		5,000.00		
01/15/10	1688 V	UNITED JEWISH APPEAL P O BOX				
		1021		15,000.00		
01/15/10	1689 V	US HOLOCAUST MEMORIAL MUSEUM				
		P O BOX 1021		12,500.00		
01/15/10	1690 V	Wesleyan University P O BOX 1021		500.00		
03/03/10	1693 V	Covenant House CONTR /GIFT		50.00		
03/03/10	1694 V	POLICE ATHLETIC LEAGUE CONTR.		100.00		
03/03/10	1695 V	The Doe Fund DONATION		100.00		
03/03/10	1696 V	WNYC Radio CONTRIB		120.00		
03/26/10	1697 V	Fountain House 5/3/10		350.00		
03/26/10	1698 V	National Humane Education Society				
		CONTRIB		100.00		
			March	264,920.00	264,920.00	
04/01/10	1700 V	The Fund for Park Avenue 30TH				
		ANNIVERS		100.00		
04/12/10	1701 V	The Pearl Theatre 2010 CONTRIB		350.00		
06/01/10	1707 V	The Parkside School 6/1/10		5,000.00		
06/09/10	1708 V	Partnership for Children's Rights 5/25/10		375.00		
05/07/10	jel	Ck#94 to ParkSide School -JSB		2,100.00		
			June	7,925.00	272,845.00	
09/21/10	1712 V	The Fund for Park Avenue 9/20/10				
		CONTRIB		100.00		
09/22/10	1713 V	Ackerman Institute for the Family 9/22/10				
		DONATION		1,000.00		
			September	1,100.00	273,945.00	
10/01/10	1715 V	POLICE ATHLETIC LEAGUE		100.00		
10/19/10	1716 V	The Calhoun School 4TH-Final Instolm.		250,000.00		
11/18/10	1718 V	Marine Toys for Tots Foundation		100.00		
11/18/10	1719 V	POLICE ATHLETIC LEAGUE NOV 2010		100.00		
12/07/10	1721 V	The Parkside School 12/7/10 DONATION		25,000.00		
12/20/10	1722 V	Common Cause 12/16/10		100.00		
12/20/10	1723 V	National Organization for Women 12/16/10		75.00		
12/20/10	1724 V	Partnership for Children's Rights				
		DONATION		1,000.00		
			December	276,475.00	550,420.00	
				<u>550,420.00</u>	<u>550,420.00</u>	

THE BEIR FOUNDATION

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 CADBURY PLC SPONSOR ADR	P	05/07/08	02/13/10
b CADBURY PLC SPONSOR ADR	P	05/13/04	02/13/10
c FACTSET RESEARCH SYSTEMS	P	01/06/08	09/14/10
d INT'L BUSINESS MACHINES	D	01/01/70	09/14/10
e STRYKER CORP	P	03/16/08	06/30/10
f STRYKER CORP	P	10/15/04	06/30/10
g ZIMMER HOLDINGS INC	P	08/22/03	09/14/10
h ZIMMER HOLDINGS INC	P	01/25/93	09/14/10
i Capital Gains Dividends			
j			
k			
l			
m			
n			
o			

(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 38,285.		36,765.	1,520.
b 68,061.		45,821.	22,240.
c 83,849.		54,846.	29,003.
d 129,877.		397.	129,480.
e 25,167.		30,402.	-5,235.
f 75,504.		61,980.	13,524.
g 29,807.		29,232.	575.
h 19,872.		3,052.	16,820.
i 16,800.			16,800.
j			
k			
l			
m			
n			
o			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Losses (from col. (h)) Gains (excess of col. (h) gain over col. (k), but not less than "-0-")
(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			1,520.
b			22,240.
c			29,003.
d			129,480.
e			-5,235.
f			13,524.
g			575.
h			16,820.
i			16,800.
j			
k			
l			
m			
n			
o			

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	224,727.
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

023591  
05-01-10

Form 990-PF                      Gain or (Loss) from Sale of Assets                      Statement    1

(a) Description of Property	Manner Acquired	Date Acquired	Date Sold
CADBURY PLC SPONSOR ADR	Purchased	05/07/08	02/13/10
(b) Gross Sales Price	(c) Cost or Other Basis	(d) Expense of Sale	(e) Deprec.
38,285.	36,765.	0.	0.
(f) Gain or Loss	1,520.		

(a) Description of Property	Manner Acquired	Date Acquired	Date Sold
CADBURY PLC SPONSOR ADR	Purchased	05/13/04	02/13/10
(b) Gross Sales Price	(c) Cost or Other Basis	(d) Expense of Sale	(e) Deprec.
68,061.	45,821.	0.	0.
(f) Gain or Loss	22,240.		

(a) Description of Property	Manner Acquired	Date Acquired	Date Sold
FACTSET RESEARCH SYSTEMS	Purchased	01/06/08	09/14/10
(b) Gross Sales Price	(c) Cost or Other Basis	(d) Expense of Sale	(e) Deprec.
83,849.	54,846.	0.	0.
(f) Gain or Loss	29,003.		

(a) Description of Property	(b) Gross Sales Price	(c) Value at Time of Acq.	(d) Expense of Sale	(e) Deprec.	(f) Gain or Loss
INT'L BUSINESS MACHINES	129,877.	92,940.	0.	0.	36,937.

Manner Acquired	Date Acquired	Date Sold
Donated	01/01/70	09/14/10

(a) Description of Property	(b) Gross Sales Price	(c) Cost or Other Basis	(d) Expense of Sale	(e) Deprec.	(f) Gain or Loss
STRYKER CORP	25,167.	30,402.	0.	0.	-5,235.

Manner Acquired	Date Acquired	Date Sold
Purchased	03/16/08	06/30/10

(a) Description of Property	(b) Gross Sales Price	(c) Cost or Other Basis	(d) Expense of Sale	(e) Deprec.	(f) Gain or Loss
STRYKER CORP	75,504.	61,980.	0.	0.	13,524.

Manner Acquired	Date Acquired	Date Sold
Purchased	10/15/04	06/30/10

(a) Description of Property	(b) Gross Sales Price	(c) Cost or Other Basis	(d) Expense of Sale	(e) Deprec.	(f) Gain or Loss
ZIMMER HOLDINGS INC	29,807.	29,232.	0.	0.	575.

Manner Acquired	Date Acquired	Date Sold
Purchased	08/22/03	09/14/10

(a) Description of Property	Manner Acquired	Date Acquired	Date Sold
ZIMMER HOLDINGS INC	Purchased	01/25/93	09/14/10
(b) Gross Sales Price	(c) Cost or Other Basis	(d) Expense of Sale	(e) Deprec.
19,872.	3,052.	0.	0.
(f) Gain or Loss	16,820.		
Capital Gains Dividends from Part IV	16,800.		
Total to Form 990-PF, Part I, line 6a	132,184.		

Form 990-PF Interest on Savings and Temporary Cash Investments Statement 2

Source	Amount
BANK OF NEW YORK	19,057.
Total to Form 990-PF, Part I, line 3, Column A	19,057.

Form 990-PF Dividends and Interest from Securities Statement 3

Source	Gross Amount	Capital Gains Dividends	Column (A) Amount
BANK OF NEW YORK - NOMINEE	148,570.	16,800.	131,770.
Total to Fm 990-PF, Part I, ln 4	148,570.	16,800.	131,770.

Form 990-PF Accounting Fees Statement 4

Description	(a) Expenses Per Books	(b) Net Invest- ment Income	(c) Adjusted Net Income	(d) Charitable Purposes
Accounting Fees	12,000.	12,000.	0.	0.
To Form 990-PF, Pg 1, ln 16b	12,000.	12,000.	0.	0.

Form 990-PF	Taxes			Statement	5
Description	(a) Expenses Per Books	(b) Net Invest- ment Income	(c) Adjusted Net Income	(d) Charitable Purposes	
TAXES	100.	0.	0.	0.	
FOREIGN TAX PAID	999.	999.	0.	0.	
To Form 990-PF, Pg 1, ln 18	1,099.	999.	0.	0.	

Form 990-PF	Other Expenses			Statement	6
Description	(a) Expenses Per Books	(b) Net Invest- ment Income	(c) Adjusted Net Income	(d) Charitable Purposes	
MANAGEMENT FEES	58,646.	58,646.	0.	0.	
INVESTMENT FEES	1,381.	1,381.	0.	0.	
FILING FEES	250.	250.	0.	0.	
ADVERTISING FEE	125.	125.	0.	0.	
To Form 990-PF, Pg 1, ln 23	60,402.	60,402.	0.	0.	

Form 990-PF	Other Funds		Statement	7
Description	(A) Beginning of Year	(B) End of Year		
Endowment Fund	2,807,487.	2,466,577.		
Total to Form 990-PF, Part II, line 29	2,807,487.	2,466,577.		

Form 990-PF	Corporate Stock	Statement	8
<u>Description</u>	<u>Book Value</u>	<u>Fair Market Value</u>	
SEE ATTACHED	3,265,790.	6,486,884.	
Total to Form 990-PF, Part II, line 10b	<u>3,265,790.</u>	<u>6,486,884.</u>	

# PORTFOLIO APPRAISAL

EIN: 13-6084093

**Beir Foundation**

December 31, 2010

Date	Quantity	Security	Unit Cost	Total Cost	Price	Market Value
<b>CORPORATE BONDS</b>						
05-18-09	250,000	American Express Co 7.250% Due 05-20-14 Accrued Interest	100.60	251,500.00	113.92	284,807.25
						2,064.24
				251,500.00		286,871.49
<b>COMMON STOCK</b>						
05-06-09	4,000.00	Automatic Data Processing	35.31	141,246.20	46.28	185,120.00
01-24-03	5,000.00	Berkshire Hathaway Inc Cl B	57.47	287,360.21	80.11	400,550.00
05-19-72	6,000.00	Chevron Corp	2.47	14,836.44	91.25	547,500.00
11-18-05	6,000.00	Cisco Systems, Inc.	17.01	102,060.00	20.23	121,380.00
07-07-05	1,000.00	Diageo Plc ADR	56.73	56,730.00	74.33	74,330.00
07-24-03	10,000.00	Duke Energy Corp	14.46	144,555.76	17.81	178,100.00
12-14-09	1,000.00	EOG Resources Inc	90.36	90,362.00	91.41	91,410.00
09-23-08	2,000.00	Emerson Elec Co Com	42.01	84,025.00	57.17	114,340.00
12-31-91	12,000.00	Exxon Mobil Corp	2.61	31,364.00	73.12	877,440.00
01-23-04	3,000.00	Factset Research Systems Inc	25.11	75,341.60	93.76	281,280.00
08-25-81	33,000.00	General Electric Co	1.16	38,415.44	18.29	603,570.00
10-13-08	300.00	Google Inc - Cl A	441.14	132,341.72	593.97	178,191.00
01-13-03	3,750.00	Hemeken Holdings	24.00	89,999.15	43.63	163,608.75
09-16-09	3,000.00	Heinz H J Co	40.02	120,060.00	49.46	148,380.00
01-23-06	12,000.00	Intel Corp	20.80	249,632.00	21.03	252,360.00
01-01-70	2,000.00	International Business Machines	92.94	185,885.00	146.76	293,520.00
10-15-03	2,000.00	Johnson & Johnson	53.05	106,093.20	61.85	123,700.00
06-01-08	5,621.00	Kraft Foods Inc	29.35	164,967.00	31.51	177,117.71
09-14-10	2,000.00	L3 Communications Hldg.	69.06	138,127.20	70.49	140,980.00
03-10-04	2,500.00	Nestle S.A ADR	26.15	65,370.00	58.74	146,845.75
09-20-84	4,000.00	NextEra Energy, Inc	9.94	39,753.22	51.99	207,960.00
05-11-92	10,000.00	Plum Creek Timber Co	15.08	150,813.00	37.45	374,500.00
01-01-70	3,000.00	Procter & Gamble Co	60.53	181,590.00	64.33	192,990.00
02-28-07	4,000.00	Staples Inc	24.16	96,643.40	22.77	91,080.00
11-01-06	6,000.00	Walgreen Co	37.79	226,723.60	38.96	233,760.00
				<u>3,014,290</u>		<u>6,200,013.21</u>
				<u>3,265,790</u>		<u>6,486,884</u>