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

2010

Department of the Treasury
Internal Revenue Service

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 THE SPIONKOP CHARITABLE TRUST C/O CHARLES PRATT & COMPANY, LLC		A Employer identification number 13-7087319
Number and street (or P O box number if mail is not delivered to street address) 355 LEXINGTON AVENUE	Room/suite 8TH FL	B Telephone number 212-867-4444
City or town, state, and ZIP code NEW YORK, NY 10017-6603		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) \$ 2,448,508.	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"/>
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))		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>

	(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	7,443.	7,443.		STATEMENT 1
4 Dividends and interest from securities	34,030.	34,030.		STATEMENT 2
5a Gross rents				
b Net rental income or (loss)				
6a Net gain or (loss) from sale of assets not on line 10	146,396.			
b Gross sales price for all assets on line 6a 363,276.				
7 Capital gain net income (from Part IV, line 2)		146,396.		
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	187,869.	187,869.		
13 Compensation of officers, directors, trustees, etc	0.	0.		0.
14 Other employee salaries and wages				
15 Pension plans, employee benefits				
16a Legal fees STMT 3	250.	125.		125.
b Accounting fees STMT 4	6,000.	3,000.		3,000.
c Other professional fees				
17 Interest				
18 Taxes STMT 5	287.	2,640.		0.
19 Depreciation and depletion				
20 Occupancy				
21 Travel, conferences, and meetings				
22 Printing and publications				
23 Other expenses STMT 6	37,480.	27,767.		9,713.
24 Total operating and administrative expenses. Add lines 13 through 23	44,017.	33,532.		12,838.
25 Contributions, gifts, grants paid	111,000.			111,000.
26 Total expenses and disbursements. Add lines 24 and 25	155,017.	33,532.		123,838.
27 Subtract line 26 from line 12				
a Excess of revenue over expenses and disbursements	32,852.			
b Net investment income (if negative, enter -0-)		154,337.		
c Adjusted net income (if negative, enter -0-)			N/A	

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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			17,782.	24,076.	24,076.
	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 ▶	526.				
	Less allowance for doubtful accounts ▶	0.		1,550.	526.	526.
	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 9		2,005,539.	2,065,461.	2,423,906.	
14 Land, buildings, and equipment basis ▶						
Less accumulated depreciation ▶						
15 Other assets (describe ▶)						
16 Total assets (to be completed by all filers)			2,024,871.	2,090,063.	2,448,508.	
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 ▶ TRUSTEE FEES)			2,386.	2,577.		
23 Total liabilities (add lines 17 through 22)			2,386.	2,577.		
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			1,299,204.	1,299,204.	
	28 Paid-in or capital surplus, or land, bldg, and equipment fund			0.	0.	
29 Retained earnings, accumulated income, endowment, or other funds			723,281.	788,282.		
30 Total net assets or fund balances			2,022,485.	2,087,486.		
31 Total liabilities and net assets/fund balances			2,024,871.	2,090,063.		

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	2,022,485.
2 Enter amount from Part I, line 27a	2	32,852.
3 Other increases not included in line 2 (itemize) ▶ SEE STATEMENT 7	3	34,649.
4 Add lines 1, 2, and 3	4	2,089,986.
5 Decreases not included in line 2 (itemize) ▶ SEE STATEMENT 8	5	2,500.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	2,087,486.

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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			
b SEE ATTACHED STATEMENTS			
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 363,276.		216,880.	146,396.

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) FMV 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			146,396.

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	146,396.
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	137,270.	1,874,150.	.073244
2008	143,726.	2,532,728.	.056748
2007	115,448.	2,911,497.	.039652
2006	101,094.	2,670,157.	.037861
2005	99,438.	2,446,956.	.040637

2 Total of line 1, column (d)	2	.248142
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	.049628
4 Enter the net value of noncharitable-use assets for 2010 from Part X, line 5	4	2,220,949.
5 Multiply line 4 by line 3	5	110,221.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	1,543.
7 Add lines 5 and 6	7	111,764.
8 Enter qualifying distributions from Part XII, line 4	8	123,838.

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)

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	1,543.
c	All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	2	0.
3	Add lines 1 and 2	3	1,543.
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	1,543.
6	Credits/Payments		
a	2010 estimated tax payments and 2009 overpayment credited to 2010	6a	53.
b	Exempt foreign organizations - tax withheld at source	6b	
c	Tax paid with application for extension of time to file (Form 8868)	6c	3,500.
d	Backup withholding erroneously withheld	6d	
7	Total credits and payments Add lines 6a through 6d	7	3,553.
8	Enter any penalty for underpayment of estimated tax Check here <input type="checkbox"/> if Form 2220 is attached	8	40.
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	1,970.
11	Enter the amount of line 10 to be Credited to 2011 estimated tax <input type="checkbox"/> 1,970. Refunded <input checked="" type="checkbox"/>	11	0.

Part VII-A Statements Regarding Activities

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

N/A

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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 instructions)	11		X
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ▶ N/A	13		
14	The books are in care of ▶ CHARLES PRATT & COMPANY, LLC Telephone no ▶ 212-867-4444 Located at ▶ 355 LEXINGTON AVE., NEW YORK, NY ZIP+4 ▶ 10017-6603			
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? 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 ▶	16	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.

		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 <input type="checkbox"/>	1b	
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	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 ▶		
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	3b	
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)? Yes No
Organizations relying on a current notice regarding disaster assistance check here N/A

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

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. X

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? 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
SEE STATEMENT 10		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
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	0.
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.

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	2,229,056.
b	Average of monthly cash balances	1b	25,715.
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	2,254,771.
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	2,254,771.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	33,822.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	2,220,949.
6	Minimum investment return. Enter 5% of line 5	6	111,047.

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	111,047.
2a	Tax on investment income for 2010 from Part VI, line 5	2a	1,543.
b	Income tax for 2010 (This does not include the tax from Part VI)	2b	
c	Add lines 2a and 2b	2c	1,543.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	109,504.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	109,504.
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	109,504.

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	123,838.
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	123,838.
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	1,543.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	122,295.

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				109,504.
2 Undistributed income, if any, as of the end of 2010				
a Enter amount for 2009 only			78,729.	
b Total for prior years		0.		
3 Excess distributions carryover, if any, to 2010:				
a From 2005				
b From 2006				
c From 2007				
d From 2008				
e From 2009				
f Total of lines 3a through e	0.			
4 Qualifying distributions for 2010 from Part XII, line 4 ▶ \$ 123,838.				
a Applied to 2009, but not more than line 2a			78,729.	
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				45,109.
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))	0.			0.
6 Enter the net total of each column as indicated below:				
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				64,395.
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	0.			
10 Analysis of line 9				
a Excess from 2006				
b Excess from 2007				
c Excess from 2008				
d Excess from 2009				
e Excess from 2010				

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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				(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)(iii)					
(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

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 15.9038 SHS BEACH COMMON TRUST FUND	P	10/31/07	10/29/10
b 71.6486 SHS BREAS FUND	P	11/30/05	10/29/10
c 4.6170 SHS POPLAR HILL COMMON TRUST FUND	P	10/31/07	10/29/10
d 13.3507 SHS WELWYN FUND	P	VARIOUS	10/29/10
e K-1 CP INT'L PTR	P	VARIOUS	VARIOUS
f K-1 CP INT'L PTR	P	VARIOUS	VARIOUS
g K-1 BEACH CTF	P	VARIOUS	VARIOUS
h K-1 BEACH CTF	P	VARIOUS	VARIOUS
i K-1 BRAES CTF	P	VARIOUS	VARIOUS
j K-1 BRAES CTF	P	VARIOUS	VARIOUS
k K-1 MANOR HOUSE CTF	P	VARIOUS	VARIOUS
l K-1 MANOR HOUSE CTF	P	VARIOUS	VARIOUS
m K-1 POPLAR HILL CTF	P	VARIOUS	VARIOUS
n K-1 POPLAR HILL CTF	P	VARIOUS	VARIOUS
o K-1 WELWYN CTF	P	VARIOUS	VARIOUS

(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 20,000.		21,067.	-1,067.
b 200,000.		175,287.	24,713.
c 5,000.		3,831.	1,169.
d 20,000.		16,695.	3,305.
e 1,598.			1,598.
f 9,888.			9,888.
g 16,717.			16,717.
h 2,018.			2,018.
i 6,162.			6,162.
j 34,578.			34,578.
k 14,469.			14,469.
l 25,517.			25,517.
m -1,227.			-1,227.
n -2,581.			-2,581.
o 10,801.			10,801.

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	(l) Losses (from col (h)) Gains (excess of col (h) gain over col (k), but not less than "-0-")
a			-1,067.
b			24,713.
c			1,169.
d			3,305.
e			1,598.
f			9,888.
g			16,717.
h			2,018.
i			6,162.
j			34,578.
k			14,469.
l			25,517.
m			-1,227.
n			-2,581.
o			10,801.

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
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

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 K-1 WELWYN CTF	P	VARIOUS	VARIOUS
b K-1 BREAS CTF SECTION 1231 GAIN	P	VARIOUS	VARIOUS
c K-1 MANOR HOUSE CTF - 1256 GAIN	P	VARIOUS	VARIOUS
d K-1 MANOR HOUSE CTF - 1256 GAIN	P	VARIOUS	VARIOUS
e			
f			
g			
h			
i			
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 -1,254.			-1,254.
b 1,370.			1,370.
c 88.			88.
d 132.			132.
e			
f			
g			
h			
i			
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) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
a			-1,254.
b			1,370.
c			88.
d			132.
e			
f			
g			
h			
i			
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	146,396.
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

FORM 990-PF INTEREST ON SAVINGS AND TEMPORARY CASH INVESTMENTS STATEMENT 1

SOURCE	AMOUNT
BRAES COMMON TRUST FUND	7,123.
MANOR HOUSE COMMON TR. FUND	201.
UNITED STATES TREASURY	119.
TOTAL TO FORM 990-PF, PART I, LINE 3, COLUMN A	7,443.

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 2

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	COLUMN (A) AMOUNT
BEACH COMMON TR. FUND	1,498.	0.	1,498.
BRAES COMMON TR. FUND	11,989.	0.	11,989.
CP INT'L LP	6,798.	0.	6,798.
MANOR HOUSE COMMON TR. FUND	7,102.	0.	7,102.
POPLAR HILL COMMON TR. FUND	4,561.	0.	4,561.
WELWYN COMMON TR. FUND	2,082.	0.	2,082.
TOTAL TO FM 990-PF, PART I, LN 4	34,030.	0.	34,030.

FORM 990-PF LEGAL FEES STATEMENT 3

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
NYS FILING FEES	250.	125.		125.
TO FM 990-PF, PG 1, LN 16A	250.	125.		125.

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 AND TAX PREPARATION	6,000.	3,000.		3,000.
TO FORM 990-PF, PG 1, LN 16B	6,000.	3,000.		3,000.

FORM 990-PF	TAXES			STATEMENT 5
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
FOREIGN WITHHOLDING TAXES 2009 FEDERAL EXTENSION PAYMENT	2,640.	2,640.		0.
2006 FEDERAL INCOME TAX REFUND	1,000.	0.		0.
	-3,353.	0.		0.
TO FORM 990-PF, PG 1, LN 18	287.	2,640.		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
TRUSTEE FEES	9,713.	0.		9,713.
INVESTMENT FEES	27,767.	27,767.		0.
TO FORM 990-PF, PG 1, LN 23	37,480.	27,767.		9,713.

FORM 990-PF	OTHER INCREASES IN NET ASSETS OR FUND BALANCES	STATEMENT	7
DESCRIPTION		AMOUNT	
PARTNERSHIP BOOK TO TAX DIFFERENCES		34,649.	
TOTAL TO FORM 990-PF, PART III, LINE 3		34,649.	

FORM 990-PF	OTHER DECREASES IN NET ASSETS OR FUND BALANCES	STATEMENT	8
DESCRIPTION		AMOUNT	
NON DEDUCTIBLE DISBURSEMENTS TO CHARITIES		2,500.	
TOTAL TO FORM 990-PF, PART III, LINE 5		2,500.	

FORM 990-PF	OTHER INVESTMENTS	STATEMENT	9
DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
INVESTMENT IN BRAES CTF	COST	580,298.	645,397.
INVESTMENT IN BEACH CTF	COST	276,591.	306,712.
INVESTMENT IN MANOR HOUSE CTF	COST	480,015.	633,937.
INVESTMENT IN WELWYN CTF	COST	240,791.	302,843.
INVESTMENT IN CP INT'L LP	COST	321,296.	325,464.
INVESTMENT IN POPLAR HILL CTF	COST	166,470.	209,553.
TOTAL TO FORM 990-PF, PART II, LINE 13		2,065,461.	2,423,906.

FORM 990-PF

PART VIII - LIST OF OFFICERS, DIRECTORS
TRUSTEES AND FOUNDATION MANAGERS

STATEMENT 10

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT	
MARY OFFUTT PRATT C/O CP&CO., 355 LEXINGTON AVE, 8TH FLOOR NEW YORK, NY 100176603	TRUSTEE	0.00	0.	0.	0.
DAVID O. PRATT C/O CP&CO., 355 LEXINGTON AVE, 8TH FLOOR NEW YORK, NY 100176603	TRUSTEE	0.00	0.	0.	0.
THOMAS R. PRATT C/O CP&CO., 355 LEXINGTON AVE, 8TH FLOOR NEW YORK, NY 100176603	TRUSTEE	0.00	0.	0.	0.
LAURA P. GREGG C/O CP&CO., 355 LEXINGTON AVE, 8TH FLOOR NEW YORK, NY 100176603	TRUSTEE	0.00	0.	0.	0.
DOSORIS TRUST COMPANY C/O CP&CO., 355 LEXINGTON AVE, 8TH FLOOR NEW YORK, NY 100176603	TRUSTEE	0.00	0.	0.	0.
TOTALS INCLUDED ON 990-PF, PAGE 6, PART VIII		0.	0.	0.	

FORM 990-PF

GRANTS AND CONTRIBUTIONS
PAID DURING THE YEAR

STATEMENT 11

RECIPIENT NAME AND ADDRESS	RECIPIENT RELATIONSHIP AND PURPOSE OF GRANT	RECIPIENT STATUS	AMOUNT
BROOKLYN BOTANICAL GARDEN - ANNUAL FUND 1000 WASHINGTON AVE BROOKLYN, NY 11225	NONE TO ACCOMPLISH THE CHARITABLE PURPOSE OF THE FOUNDATI	501(C)	5,000.
CHILDREN'S HOSPITAL OF PHILADELPHIA - TOPIRIMATE RESEARCH PROJECT - 34TH ST & CIVIC CNTR BLVD PHILADELPHIA, PA 19104	NONE TO ACCOMPLISH THE CHARITABLE PURPOSE OF THE FOUNDATI	501(C)	5,000.
CHOATE ROSEMARY HALL 333 CHRISTIAN STREET WALLINGFORD, CT 06492	NONE TO ACCOMPLISH THE CHARITABLE PURPOSE OF THE FOUNDATI	501(C)	500.
COLD SPRING HARBOR LABORATORY ANNUAL FUND 1 BUNGTOWN RD COLD SPRING HARBOR, NY 11724	NONE TO ACCOMPLISH THE CHARITABLE PURPOSE OF THE FOUNDATI	501(C)	5,000.
DOE FUND, INC - READY , WILLING & ABLE 232 EAST 84TH STREET NEW YORK, NY 10028	NONE TO ACCOMPLISH THE CHARITABLE PURPOSE OF THE FOUNDATI	501(C)	500.
DOSORIS CEMETERY TRUST (ENDOWMENT) C/O CP & CO., 355 LEXINGTON AVENUE NEW YORK, NY 10017	NONE TO ACCOMPLISH THE CHARITABLE PURPOSE OF THE FOUNDATI	501(C)	15,000.
FEDERATION OF PROTESTANT WELFARE 281 PARK AVE SOUTH NEW YORK, NY 10010	NONE TO ACCOMPLISH THE CHARITABLE PURPOSE OF THE FOUNDATI	501(C)	2,500.
GARDEN CLUB OF AMERICA - ENDOWMENT FUND 14 EAST 60TH STREET NEW YORK, NY 10022	NONE TO ACCOMPLISH THE CHARITABLE PURPOSE OF THE FOUNDATI	501(C)	2,500.

HIGHSTEAD ARBORETUM 127 LONETOWN ROAD, PO BOX 1097 REDDING, CT 06875	NONE TO ACCOMPLISH THE CHARITABLE PURPOSE OF THE FOUNDATI	501(C)	1,000.
JENKINS ARBORETUM 631 BERWYN BAPTIST ROAD DEVON, PA 19333	NONE TO ACCOMPLISH THE CHARITABLE PURPOSE OF THE FOUNDATI	501(C)	2,500.
LUSTGARTEN FND FOR PANCREATIC CNCR RSRCH 1111 STEWART AVE BETHPAGE, NY 11714	NONE TO ACCOMPLISH THE CHARITABLE PURPOSE OF THE FOUNDATI	501(C)	15,000.
NATURE CONSERVATORY - NATIONAL 4245 N. FAIRFAX DRIVE ARLINGTON, VA 22203	NONE TO ACCOMPLISH THE CHARITABLE PURPOSE OF THE FOUNDATI	501(C)	1,000.
NATURE CONSERVATORY - NY STATE 4245 N. FAIRFAX DRIVE ARLINGTON, VA 22203	NONE TO ACCOMPLISH THE CHARITABLE PURPOSE OF THE FOUNDATI	501(C)	1,000.
OLD WESTBURY GARDENS PO BOX 430 OLD WESTBURY, NY 11568	NONE TO ACCOMPLISH THE CHARITABLE PURPOSE OF THE FOUNDATI	501(C)	1,000.
PENNSYLVANIA HORTICULTURAL SOCIETY 100 NORTH 20TH STREET - 5TH FLOOR PHILADELPHIA, PA	NONE TO ACCOMPLISH THE CHARITABLE PURPOSE OF THE FOUNDATI	501(C)	2,500.
PLANNED PARENTHOOD 70 SKYLINE DRIVE HAWTHORNE, NY 10532	NONE TO ACCOMPLISH THE CHARITABLE PURPOSE OF THE FOUNDATI	501(C)	3,000.
PRATT INSTITUTE (LEGENDS) 200 WILLOUGHBY AVENUE BROOKLYN, NY 11205	NONE TO ACCOMPLISH THE CHARITABLE PURPOSE OF THE FOUNDATI	501(C)	7,500.
PRATT INSTITUTE - TOWNHOUSE PROJECT 200 WILLOUGHBY AVENUE BROOKLYN, NY 11205	NONE TO ACCOMPLISH THE CHARITABLE PURPOSE OF THE FOUNDATI	501(C)	35,000.

SUNDARI FOUNDATION 445 GRAND BAY DRIVE PHB1 KEY BISCAYNE, FL 33149	NONE TO ACCOMPLISH THE CHARITABLE PURPOSE OF THE FOUNDATI	501(C)	1,000.
THE SHIPLEY SCHOOL 801 YARROW STREET BRYN MAWR, PA 19010	NONE TO ACCOMPLISH THE CHARITABLE PURPOSE OF THE FOUNDATI	501(C)	1,000.
TREES FOR THE FUTURE 9000 16TH STREET SILVER SPRINGS, MD 20910	NONE TO ACCOMPLISH THE CHARITABLE PURPOSE OF THE FOUNDATI	501(C)	500.
VASSAR COLLEGE 124 RAYMOND AVENUE POUGHKEEPSIE, NY 12604	NONE TO ACCOMPLISH THE CHARITABLE PURPOSE OF THE FOUNDATI	501(C)	1,000.
VNA HOSPICE OF SUFFOLK 505 MAIN STR NORTHPORT, NY 11768	NONE TO ACCOMPLISH THE CHARITABLE PURPOSE OF THE FOUNDATI	501(C)	1,000.
WILLIAMS COLLEGE 75 PARK STREET WILLIAMSTOWN, MA 01267	NONE TO ACCOMPLISH THE CHARITABLE PURPOSE OF THE FOUNDATI	501(C)	1,000.
TOTAL TO FORM 990-PF, PART XV, LINE 3A			<u>111,000.</u>

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 THE SPIONKOP CHARITABLE TRUST C/O CHARLES PRATT & COMPANY, LLC	Employer identification number 13-7087319
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. 355 LEXINGTON AVENUE, NO. 8TH FL	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. NEW YORK, NY 10017-6603	

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

CHARLES PRATT & COMPANY, LLC

- The books are in the care of ▶ **355 LEXINGTON AVE. - NEW YORK, NY 10017-6603**
Telephone No ▶ **212-867-4444** FAX No. ▶ **212-867-0028**
- 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	\$	3,553.
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	\$	53.
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	\$	3,500.

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.**