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

OMB No 1545-0052

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 , 2010, and ending

G Check all that apply. ☐ Initial return ☐ Initial Return of a former public charity ☐ Final return
☐ Amended return ☐ Address change ☐ Name changeRICHARD & BARBARA GABY FOUNDATION
C/O BRIDGES & DUNN-RANKIN, LLP
200 GALLERIA PARKWAY #1950
ATLANTA, GA 30339

A Employer identification number

20-2110682

B Telephone number (see the instructions)

770-563-8888

C If exemption application is pending, check here ☐D 1 Foreign organizations, check here ☐2 Foreign organizations meeting the 85% test, check here and attach computation ☐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 ☐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, column (c), line 16)

\$ 76,346,913.

J Accounting method: ☐ Cash ☒ Accrual
☐ Other (specify) _____

(Part I, column (d) must be on cash basis)

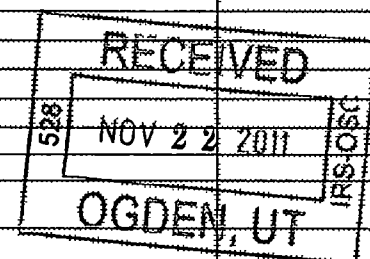
Part I Analysis of Revenue and Expenses

(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see the instructions).)

(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
------------------------------------	---------------------------	-------------------------	---

REVENUE

- 1 Contributions, gifts, grants, etc., received (att sch) 8,975,000.
- 2 Cl ☐ if the foundn is not req to att Sch B
- 3 Interest on savings and temporary cash investments 1,975. 1,975.
- 4 Dividends and interest from securities 8,272,765. 684,643.
- 5a Gross rents
- b Net rental income or (loss)
- 6a Net gain/(loss) from sale of assets not on line 10 -629,095.
- b Gross sales price for all assets on line 6a 8,907,953.
- 7 Capital gain net income (from Part IV, line 2) 0.
- 8 Net short-term capital gain
- 9 Income modifications
- 10a Gross sales less returns and allowances
- b Less Cost of goods sold
- c Gross profit/(loss) (att sch)
- 11 Other income (attach schedule) SEE STATEMENT 1 2,483,934. -57,866.
- 12 Total. Add lines 1 through 11 19,104,579. 628,752. 0.



ADMINISTRATIVE EXPENSES

- 13 Compensation of officers, directors, trustees, etc 50,159. 2,932.
- 14 Other employee salaries and wages
- 15 Pension plans, employee benefits 2,710. 158.
- 16a Legal fees (attach schedule)
- b Accounting fees (attach sch) SEE ST 2 25,970. 1,518.
- c Other prof fees (attach sch) SEE ST 3 258,093. 255,928.
- 17 Interest 5,661. 5,661.
- 18 Taxes (attach schedule)(see instr) SEE STM 4 1,262,136.
- 19 Depreciation (attach sch) and depletion
- 20 Occupancy
- 21 Travel, conferences, and meetings
- 22 Printing and publications
- 23 Other expenses (attach schedule) SEE STATEMENT 5 7,431. 5,819.
- 24 Total operating and administrative expenses. Add lines 13 through 23 1,612,160. 272,016.
- 25 Contributions, gifts, grants paid STMT 6 5,258,103. 5,258,103.
- 26 Total expenses and disbursements. Add lines 24 and 25 6,870,263. 272,016. 0. 5,258,103.
- 27 Subtract line 26 from line 12:
- a Excess of revenue over expenses and disbursements 12,234,316.
- b Net investment income (if negative, enter 0-) 356,736.
- c Adjusted net income (if negative, enter -0-) 0.

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Part II Balance Sheets

Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)

Beginning of year

End of year

(a) Book Value

(b) Book Value

(c) Fair Market Value

A S S E T S	1	Cash – non-interest-bearing			
	2	Savings and temporary cash investments	2,645,391.	14,159,497.	14,159,497.
	3	Accounts receivable			
		Less: allowance for doubtful accounts			
	4	Pledges receivable			
		Less: allowance for doubtful accounts			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see the instructions)			
	7	Other notes and loans receivable (attach sch.)			
		Less: allowance for doubtful accounts			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10 a	Investments – U.S. and state government obligations (attach schedule) STATEMENT 7	2,725,000.	2,609,647.	2,573,379.
	b	Investments – corporate stock (attach schedule) STATEMENT 8	12,596,303.	12,728,378.	22,690,329.
	c	Investments – corporate bonds (attach schedule) STATEMENT 9	829,777.	3,490,963.	3,506,127.
L I A B I L I T I E S	11	Investments – land, buildings, and equipment basis			
		Less: accumulated depreciation (attach schedule)			
	12	Investments – mortgage loans			
	13	Investments – other (attach schedule) STATEMENT 10	32,871,087.	30,846,114.	33,388,000.
	14	Land, buildings, and equipment basis			
		Less: accumulated depreciation (attach schedule)			
	15	Other assets (describe SEE STATEMENT 11)	14,155.	29,581.	29,581.
	16	Total assets (to be completed by all filers – see instructions. Also, see page 1, item I)	51,681,713.	63,864,180.	76,346,913.
	17	Accounts payable and accrued expenses	3,893.	7,799.	
	18	Grants payable			
N E T A S S E T S O R F U N D B A L A N C E S	19	Deferred revenue			
	20	Loans from officers, directors, trustees, & other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe SEE STATEMENT 12)	4,130.	43,462.	
	23	Total liabilities (add lines 17 through 22)	8,023.	51,261.	
		Foundations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31.			
	24	Unrestricted			
	25	Temporarily restricted			
	26	Permanently restricted			
		Foundations that do not follow SFAS 117, check here and complete lines 27 through 31.			
	27	Capital stock, trust principal, or current funds			
	28	Paid-in or capital surplus, or land, building, and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds	51,673,690.	63,812,919.	
	30	Total net assets or fund balances (see the instructions)	51,673,690.	63,812,919.	
	31	Total liabilities and net assets/fund balances (see the instructions)	51,681,713.	63,864,180.	

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	51,673,690.
2	Enter amount from Part I, line 27a	2	12,234,316.
3	Other increases not included in line 2 (itemize) SEE STATEMENT 13	3	3,866.
4	Add lines 1, 2, and 3	4	63,911,872.
5	Decreases not included in line 2 (itemize) SEE STATEMENT 14	5	98,953.
6	Total net assets or fund balances at end of year (line 4 minus line 5) – Part II, column (b), line 30	6	63,812,919.

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 shares MLC Company)

(b) How acquired
P — Purchase
D — Donation(c) Date acquired
(month, day, year)(d) Date sold
(month, day, year)**1a SEE STATEMENT 15****b****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**

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

(i) Fair Market Value
as of 12/31/69(j) Adjusted basis
as of 12/31/69(k) Excess of column (i)
over column (j), if any(l) Gains (Column (h)
gain minus column (k), but not less
than -0-) or Losses (from column (h))**a****b****c****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**

-629,095.

3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6)If gain, also enter in Part I, line 8, column (c) (see the instructions). If (loss), enter -0-
in Part I, line 8**3**

0.

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 the instructions before making any entries.

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (column (b) divided by column (c))
2009	4,495,775.	47,242,908.	0.095163
2008	3,090,305.	42,360,921.	0.072952
2007	2,216,286.	43,580,912.	0.050855
2006	1,200,000.	41,337,797.	0.029029
2005	1,003,317.	32,897,119.	0.030499

2 Total of line 1, column (d)**2**

0.278498

3 Average distribution ratio for the 5-year base period — divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years**3**

0.055700

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

58,526,054.

5 Multiply line 4 by line 3**5**

3,259,901.

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

3,567.

7 Add lines 5 and 6**7**

3,263,468.

8 Enter qualifying distributions from Part XII, line 4**8**

5,258,103.

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 the instructions)

1 a Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter 'N/A' on line 1 Date of ruling or determination letter _____ (attach copy of letter if necessary – see instr.)		1	3,567.
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☒ and enter 1% of Part I, line 27b			
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, column (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	3,567.
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	3,567.
6 Credits/Payments			
a 2010 estimated tax pmts and 2009 overpayment credited to 2010	6a	5,000.	
b Exempt foreign organizations – tax withheld at source	6b		
c Tax paid with application for extension of time to file (Form 8868)	6c	5,000.	
d Backup withholding erroneously withheld	6d		
7 Total credits and payments. Add lines 6a through 6d	7	10,000.	
8 Enter any penalty for underpayment of estimated tax. Check here ☒ if Form 2220 is attached	8	46.	
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	0.	
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	6,387.	
11 Enter the amount of line 10 to be Credited to 2011 estimated tax ☐ Refunded ☒	11	0.	

Part VII-A Statements Regarding Activities

	Yes	No
1 a 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?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see the 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>		X
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation ☐ \$ 0. (2) On foundation managers ☐ \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ☐ \$ 0.		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? <i>If 'Yes,' attach a detailed description of the activities</i>		X
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>		X
4 a Did the foundation have unrelated business gross income of \$1,000 or more during the year?	X	
b If 'Yes,' has it filed a tax return on Form 990-T for this year?	X	
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>		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? <i>If 'Yes,' complete Part II, column (c), and Part XV</i>	X	
8 a Enter the states to which the foundation reports or with which it is registered (see the instructions) MI		
b If the answer is 'Yes' to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by <i>General Instruction G</i> ? <i>If 'No,' attach explanation</i>	X	
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)? <i>If 'Yes,' complete Part XIV</i>		X
10 Did any persons become substantial contributors during the tax year? <i>If 'Yes,' attach a schedule listing their names and addresses</i>		X

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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 <u>N/A</u>	13	X	
14	The books are in care of <u>BRIDGES & DUNN-RANKIN, LLP</u> Telephone no. <u>(770) 563-8888</u> Located at <u>200 GALLERIA PARKWAY, SUITE 1950 ATLANTA GA</u> ZIP + 4 <u>30339</u>			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the year <u>N/A</u>	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 the instructions for exceptions and filing requirements for Form TD F 90-22.1. If 'Yes,' enter the name of the foreign country <u></u>			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? ☐ Yes ☒ No		
(2)	Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☒ No		
(3)	Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☒ No		
(4)	Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☒ Yes ☐ No		
(5)	Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☒ No		
(6)	Agree to pay money or property to a government official? (Exception. Check 'No' if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days) ☐ Yes ☒ No		
b	If any answer is 'Yes' to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see the instructions)? Organizations relying on a current notice regarding disaster assistance check here ☐	1b	X
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 ☒ No If 'Yes,' list the years <u>20__</u> , <u>20__</u> , <u>20__</u> , <u>20__</u>		
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 the instructions.)	2b	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 <u>20__</u> , <u>20__</u> , <u>20__</u> , <u>20__</u>		
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☒ No		
b	If 'Yes,' did it have excess business holdings in 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.)	3b	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

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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)? (see instructions)

☐ Yes ☒ No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?

☐ Yes ☒ No**b** If any answer is 'Yes' to 5a(1)-(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?

5b 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?

6b X

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

7b

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors**1** List all officers, directors, trustees, foundation managers and their compensation (see instructions).

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
BARBARA VAN ANDEL GABY 445 OLD HOMESTEAD TRAIL JOHNS CREEK, GA 30097	TRUSTEE 0	0.	0.	0.
RICHARD GABY 445 OLD HOMESTEAD TRAIL JOHNS CREEK, GA 30097	TRUSTEE 15.00	40,000.	10,159.	0.

2 Compensation of five highest-paid employees (other than those included on line 1— see instructions). If none, enter 'NONE.'

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				

Total number of other employees paid over \$50,000

0

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)**3** Five highest-paid independent contractors for professional services (see instructions). If none, enter 'NONE.'

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

Total number of others receiving over \$50,000 for professional services 0**Part IX-A** Summary of Direct Charitable Activities

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

	Expenses
1 N/A	
2	
3	
4	

Part IX-B Summary of Program-Related Investments (see instructions)

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	
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	56,574,405.
b	Average of monthly cash balances	1b	2,842,909.
c	Fair market value of all other assets (see instructions)	1c	
d	Total (add lines 1a, b, and c)	1d	59,417,314.
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	59,417,314.
4	Cash deemed held for charitable activities. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	891,260.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	58,526,054.
6	Minimum investment return. Enter 5% of line 5	6	2,926,303.

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	2,926,303.
2a	Tax on investment income for 2010 from Part VI, line 5	2a	3,567.
b	Income tax for 2010 (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	3,567.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	2,922,736.
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	2,922,736.
6	Deduction from distributable amount (see instructions)	6	
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	2,922,736.

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	5,258,103.
b	Program-related investments — total from Part IX-B	1b	
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	5,258,103.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b (see instructions)	5	3,567.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	5,254,536.

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.

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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				2,922,736.
2 Undistributed income, if any, as of the end of 2010				
a Enter amount for 2009 only			0.	
b Total for prior years 20__, 20__, 20__		0.		
3 Excess distributions carryover, if any, to 2010				
a From 2005	34,122.			
b From 2006				
c From 2007	54,842.			
d From 2008	980,993.			
e From 2009	2,142,274.			
f Total of lines 3a through e	3,212,231.			
4 Qualifying distributions for 2010 from Part XII, line 4 ▶ \$ 5,258,103.				
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)	0.			
d Applied to 2010 distributable amount				2,922,736.
e Remaining amount distributed out of corpus	2,335,367.			
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	5,547,598.			
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 instructions			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) (see instructions)	0.			
8 Excess distributions carryover from 2005 not applied on line 5 or line 7 (see instructions)	34,122.			
9 Excess distributions carryover to 2011. Subtract lines 7 and 8 from line 6a	5,513,476.			
10 Analysis of line 9				
a Excess from 2006				
b Excess from 2007	54,842.			
c Excess from 2008	980,993.			
d Excess from 2009	2,142,274.			
e Excess from 2010	2,335,367.			

Part XV Supplementary Information (continued)**3** Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	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
<i>a</i> Paid during the year				
Total			3a	
<i>b</i> Approved for future payment				
Total			3b	

Schedule B
(Form 990, 990-EZ,
or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

► Attach to Form 990, 990-EZ, or 990-PF

OMB No 1545-0047

2010

Name of the organization **RICHARD & BARBARA GABY FOUNDATION
C/O BRIDGES & DUNN-RANKIN, LLP**

Employer identification number
20-2110682

Organization type (check one).

Filers of:

Form 990 or 990-EZ

Section:

- ☐ 501(c)(____) (enter number) organization
☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
☐ 527 political organization

Form 990-PF

- ☒ 501(c)(3) exempt private foundation
☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**

Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

- ☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. (Complete Parts I and II.)

Special Rules

- ☐ For a section 501(c)(3) organization filing Form 990 or 990-EZ, that met the 33-1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ, that received from any one contributor, during the year, aggregate contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ, that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year ► \$ _____

Caution: An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF) but it **must** answer 'No' on Part IV, line 2 of their Form 990, or check the box on line H of its Form 990-EZ, or on line 2 of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990, 990-EZ, or 990-PF) (2010)

Name of organization

Employer identification number

RICHARD & BARBARA GABY FOUNDATION

20-2110682

Part I Contributors (see instructions.)

(a) Number	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	RICHARD & BARBARA GABY 445 OLD HOMESTEAD TRAIL JOHNS CREEK, GA 30097	\$ 8,500,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)
2	RICHARD DEVOS 126 OTTAWA AVENUE NW, STE 500 GRAND RAPIDS, MI 49503	\$ 475,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)

Name of organization

RICHARD & BARBARA GABY FOUNDATION

Employer identification number

20-2110682

Part II Noncash Property (see instructions.)

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
	N/A		
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	

BAA

Schedule B (Form 990, 990-EZ, or 990-PF) (2010)

Name of organization

Employer identification number

RICHARD & BARBARA GABY FOUNDATION

20-2110682

Part III Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations aggregating more than \$1,000 for the year. Complete cols (a) through (e) and the following line entry.For organizations completing Part III, enter total of *exclusively* religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.)

▶ \$ N/A

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	N/A		
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

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RICHARD & BARBARA GABY FOUNDATION
C/O BRIDGES & DUNN-RANKIN, LLP

20-2110682

STATEMENT 1
FORM 990-PF, PART I, LINE 11
OTHER INCOME

	(A) REVENUE PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME
OTHER INVESTMENT INCOME			
TOTAL	\$ 2,483,934.	\$ -57,866.	\$ 0.

STATEMENT 2
FORM 990-PF, PART I, LINE 16B
ACCOUNTING FEES

	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
BRIDGES & DUNN-RANKIN				
TOTAL	\$ 25,970.	\$ 1,518.	\$ 0.	\$ 0.

STATEMENT 3
FORM 990-PF, PART I, LINE 16C
OTHER PROFESSIONAL FEES

	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
MANAGEMENT FEES	\$ 255,252.	\$ 253,087.		
OTHER PORTFOLIO DEDUCTIONS	2,841.	2,841.		
TOTAL	\$ 258,093.	\$ 255,928.	\$ 0.	\$ 0.

STATEMENT 4
FORM 990-PF, PART I, LINE 18
TAXES

	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
FEDERAL TAX PAYMENTS (NET)	\$ 4,760.			
FOREIGN TAX PAID	1,231,683.			
STATE INCOME TAXES	25,693.			
TOTAL	\$ 1,262,136.	\$ 0.	\$ 0.	\$ 0.

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RICHARD & BARBARA GABY FOUNDATION
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STATEMENT 5
FORM 990-PF, PART I, LINE 23
OTHER EXPENSES

	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
INVESTMENT INTEREST EXPENSE	\$ 6,691.	\$ 5,776.		
MISCELLANEOUS EXPENSES	512.	30.		
OFFICE EXPENSE	228.	13.		
TOTAL	\$ 7,431.	\$ 5,819.	\$ 0.	\$ 0.

STATEMENT 6
FORM 990-PF, PART I, LINE 25
CONTRIBUTIONS, GIFTS, AND GRANTS

CASH GRANTS AND ALLOCATIONS

CLASS OF ACTIVITY:

DONEE'S NAME:

SEE ATTACHED

DONEE'S ADDRESS:

RELATIONSHIP OF DONEE:

N/A

ORGANIZATIONAL STATUS OF DONEE:

AMOUNT GIVEN:

\$ 5,258,103.

TOTAL \$ 5,258,103.

STATEMENT 7
FORM 990-PF, PART II, LINE 10A
INVESTMENTS - U.S. AND STATE GOVERNMENT OBLIGATIONS

STATE/MUNICIPAL OBLIGATIONS	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
STATE AND MUNICIPAL BONDS	COST	\$ 2,609,647.	\$ 2,573,379.
		\$ 2,609,647.	\$ 2,573,379.
TOTAL		\$ 2,609,647.	\$ 2,573,379.

STATEMENT 8
FORM 990-PF, PART II, LINE 10B
INVESTMENTS - CORPORATE STOCKS

CORPORATE STOCKS	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
ALTICOR GLOBAL HOLDINGS, INC.	COST	\$ 12,728,378.	\$ 22,690,329.
TOTAL		\$ 12,728,378.	\$ 22,690,329.

STATEMENT 9
FORM 990-PF, PART II, LINE 10C
INVESTMENTS - CORPORATE BONDS

CORPORATE BONDS	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
AES CORP 7.75% DUE 03-01-2014	COST	\$ 247,825.	\$ 245,525.
ALTRIA GROUP INC. 8.5% DUE 11-10-2013	COST	352,806.	355,091.
BARRICK GOLD FIN 4.875% DUE 11-15-2014	COST	212,000.	219,790.
FIDELITY NATL TITLE GROUP INC. NT 5.25	COST	253,125.	253,585.
HARTFORD FINL SVCS 4.625% DUE 07-15-2013	COST	258,840.	263,436.
JEFFSN PILOT CORP 4.75 DUE 01-30-2014	COST	255,450.	262,403.
L-3 COMMUNICATIONS 5.875% DUE 01-15-2015	COST	204,500.	203,750.
MASSEY ENERGY CO ST NT 6.875%	COST	204,976.	202,500.
MAY DEPT STORES CO NT DTD 08/15/1995	COST	188,700.	187,850.
NEXTEL 5.95% DUE 03-15-2014	COST	243,750.	245,625.
PRUDENTIAL FINL INC. INTERNOTES VAR RT	COST	249,125.	250,490.
SIMON PPTY GROUP L 5.6% DUE 09-01-2011	COST	312,721.	306,847.
WRIGLEY WM JR. CO 4.65 DUE 07-15-2015	COST	261,250.	259,278.
1ST TENN BK NA MEMPHIS TENN MEDIUM TE	COST	245,895.	249,957.
TOTAL		\$ 3,490,963.	\$ 3,506,127.

STATEMENT 10
FORM 990-PF, PART II, LINE 13
INVESTMENTS - OTHER

OTHER PUBLICLY TRADED SECURITIES	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
ISHARES TR RUSSELL 1000 INDEX FUND	COST	\$ 499,767.	\$ 499,499.
MFO VANGUARD ENERGY FD ADMIRAL SHARES	COST	1,108,110.	1,430,194.
MFO CREDIT SUISSE COMMODITY-RETURN PLUS	COST	0.	0.
TOTAL OTHER PUBLICLY TRADED SECURITIES		\$ 1,607,877.	\$ 1,929,693.
OTHER SECURITIES			
ALTICOR EXPORT DV	COST	532,816.	490,842.
AMWAY EXPORT VA	COST	732,154.	714,500.
GOLDEN SUN MULTI-MANAGER FUND, LLC	COST	0.	0.
FCM INTERNATIONAL, LLC	COST	9,314,350.	10,370,156.
FCM LARGE CAP II, LLC	COST	3,896,258.	4,441,368.
FCM REAL ESTATE II, LLC	COST	1,537,870.	1,529,790.
FCM SMALL CAP, LLC	COST	1,233,054.	1,460,428.
FCM ALTERNATIVE II, LLC	COST	5,778,700.	5,975,981.
FCM PRIVATE EQUITY III, LLC	COST	1,046,954.	1,129,531.
FCM LOAN CREDITS, LLC	COST	0.	0.
AETHER REAL ASSETS I, L.P.	COST	40,326.	49,689.
METROPOLITAN REAL ESTATE PARTNERS VII	COST	12,002.	15,000.
SCHRODER EMERGING MARKETS DEBT FUND	COST	2,113,753.	2,147,079.
CF POST LTD TERM HI YIELD OFFSHORE LTD.	COST	1,500,000.	1,583,675.
CF POST LTD TERM HI YIELD OFFSHORE LTD.	COST	1,500,000.	1,550,268.
TOTAL OTHER SECURITIES		\$ 29,238,237.	\$ 31,458,307.
TOTAL		\$ 30,846,114.	\$ 33,388,000.

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RICHARD & BARBARA GABY FOUNDATION
C/O BRIDGES & DUNN-RANKIN, LLP

20-2110682

STATEMENT 11
FORM 990-PF, PART II, LINE 15
OTHER ASSETS

	BOOK VALUE	FAIR MARKET VALUE
DIVIDENDS RECEIVABLE	\$ 27,679.	\$ 27,679.
FEDERAL TAX REFUND RECEIVABLE	1,902.	1,902.
TOTAL	<u>\$ 29,581.</u>	<u>\$ 29,581.</u>

STATEMENT 12
FORM 990-PF, PART II, LINE 22
OTHER LIABILITIES

STATE TAXES PAYABLE	\$ 43,462.
TOTAL	<u>\$ 43,462.</u>

STATEMENT 13
FORM 990-PF, PART III, LINE 3
OTHER INCREASES

TAX EXEMPT INTEREST INCOME	\$ 3,866.
TOTAL	<u>\$ 3,866.</u>

STATEMENT 14
FORM 990-PF, PART III, LINE 5
OTHER DECREASES

NON-DEDUCTIBLE EXPENSES	\$ 98,953.
TOTAL	<u>\$ 98,953.</u>

STATEMENT 15
FORM 990-PF, PART IV, LINE 1
CAPITAL GAINS AND LOSSES FOR TAX ON INVESTMENT INCOME

ITEM	(A) DESCRIPTION	(B) HOW ACQUIRED	(C) DATE ACQUIRED	(D) DATE SOLD
1	450000.0000 FRKLN TENN PUB BLDG AUTH VAR-LOC	PURCHASED	8/07/2009	1/14/2010
2	250000.0000 COX COMMUNICATIONS INC NEW NT	PURCHASED	4/17/2009	1/15/2010
3	250000.0000 ALLIED WASTE N 7.25% DUE 03-15-2015	PURCHASED	1/14/2010	3/31/2010
4	550000.0000 COLBS GA HOSP AUTH REV CTFS ADJ	PURCHASED	10/14/2009	6/04/2010
5	250000.0000 L-3 COMMUNICATIONS 6.125% DUE 07-15-2013	PURCHASED	2/19/2010	7/15/2010
6	55000.0000 NAPA CAL SOLID WASTE REV TAXABLE	PURCHASED	2/19/2010	8/02/2010
7	400000.0000 SEVIER CNTY TENN PUB BLDG AUTH	PURCHASED	6/24/2010	10/20/2010

STATEMENT 15 (CONTINUED)
FORM 990-PF, PART IV, LINE 1
CAPITAL GAINS AND LOSSES FOR TAX ON INVESTMENT INCOME

ITEM	(A) DESCRIPTION	(B) HOW ACQUIRED	(C) DATE ACQUIRED	(D) DATE SOLD
8	53788.0100 MFO CREDIT SUISSE	PURCHASED	VARIOUS	12/27/2010
9	295000.0000 COLUMBIA CNTY GA DEV AUTH INDL	PURCHASED	10/30/2008	3/01/2010
10	340000.0000 GOLDMAN SACHS GROUP INC. MEDIUM TERM NTS	PURCHASED	1/16/2009	3/02/2010
11	10000.0000 CN ST HSG FIN AUTH	PURCHASED	1/29/2009	5/17/2010
12	930000.0000 CN ST HSG FIN AUTH	PURCHASED	VARIOUS	6/24/2010
13	490000.0000 HOMESTEAD FLA SPL OBLIG VAR-REF-TAXABLE	PURCHASED	2/06/2009	7/19/2010
14	250000.0000 ALCOA INC. NT 7.375 DUE 08-01-2010	PURCHASED	5/15/2009	8/02/2010
15	42205.0000 MFC ISHARES TR RUSSELL 1000 INDEX	PURCHASED	VARIOUS	9/24/2010
16	92688.2200 MFO CREDIT SUISSE COMMODITY-RETURN PLUS	PURCHASED	VARIOUS	12/27/2010
17	GOLDEN SUN MULTI-MANAGER FUND, LP	PURCHASED	VARIOUS	10/21/2010
18	STCG FROM K-1'S	PURCHASED	VARIOUS	VARIOUS
19	LTCL FROM K-1'S	PURCHASED	VARIOUS	VARIOUS
20	STCG FROM K-1'S-UBTI	PURCHASED	VARIOUS	VARIOUS
21	LTCL FROM K-1'S-UBTI	PURCHASED	VARIOUS	VARIOUS
22	CAPITAL GAIN DIVIDENDS			

	(E) GROSS SALES	(F) DEPREC. ALLOWED	(G) COST BASIS	(H) GAIN (LOSS)	(I) FMV 12/31/69	(J) ADJ. BAS. 12/31/69	(K) EXCESS (I) - (J)	(L) GAIN (LOSS)
ITEM								\$
1	450,000.		450,000.	0.				0.
2	250,000.		250,625.	-625.				-625.
3	259,063.		261,250.	-2,187.				-2,187.
4	550,000.		550,000.	0.				0.
5	252,553.		253,438.	-885.				-885.
6	55,000.		55,825.	-825.				-825.
7	400,000.		400,000.	0.				0.
8	491,622.		450,898.	40,724.				40,724.
9	295,000.		295,000.	0.				0.
10	340,000.		340,000.	0.				0.
11	10,000.		10,000.	0.				0.
12	930,000.		930,000.	0.				0.
13	490,000.		490,000.	0.				0.
14	250,000.		254,350.	-4,350.				-4,350.
15	266,774.		197,279.	69,494.				69,494.
16	847,170.		720,127.	127,043.				127,043.
17	0.		36,520.	-36,520.				-36,520.
18	284,986.		0.	284,986.				284,986.
19	0.		181,621.	-181,621.				-181,621.
20	2,206.		0.	2,206.				2,206.
21	46,425.		0.	46,425.				46,425.
22								36,187.
							TOTAL	\$-629,095.

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RICHARD & BARBARA GABY FOUNDATION
C/O BRIDGES & DUNN-RANKIN, LLP

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STATEMENT 16
FORM 990-PF, PART XV, LINE 1A
FOUNDATION MANAGERS - 2% OR MORE CONTRIBUTORS

BARBARA VAN ANDEL GABY
RICHARD GABY

Richard and Barbara Gaby Foundation
2010 Form 990-PF
Part XV Attachment

Recipient	Address	City	State	Zip	Relationship	Status	Charitable Purpose	Amount
A Beacon of Hope	2750 Old Alabama Rd Ste 100	Johns Creek	GA	30022	None	Public Charity	Funding the cause of the organization	\$10,000
Advent Institute	161 Ottawa Ave NW, Ste 301	Grand Rapids	MI	49503	None	Public Charity	Funding the cause of the organization	\$10,000
Adventures in Missions	6000 Wellspring Trail	Gainesville	GA	30506	None	Public Charity	Funding the cause of the organization	\$3,000
Alliance Defense Fund	15100 N 90th Street	Scottsdale	AZ	85260	None	Public Charity	Funding the cause of the organization	\$40,000
American Cancer Society	P O Box 22718	Oklahoma City	OK	73123	None	Public Charity	Funding the cause of the organization	\$2,500
Answers in Genesis	P O Box 510	Hebron	OK	41048	None	Public Charity	Funding the cause of the organization	\$10,000
Arete Scholars Funds, Inc	PO Box 744	Dacula	GA	30019	None	Public Charity	Funding the cause of the organization	\$366,000
Berry College	PO Box 490129	Mt Berry	GA	30149	None	Public Charity	Funding the cause of the organization	\$25,000
Berry College BCM	PO Box 703	Mt Berry	GA	30149	None	Public Charity	Funding the cause of the organization	\$482
Bethany Christian Service	901 Eastern Ave NE PO Box 294	Grand Rapids	MI	49501	None	Public Charity	Funding the cause of the organization	\$50,000
Boy Scout Troop 317	c/o BSA Troop 317 Perimeter Church	Johns Creek	GA	30097	None	Public Charity	Funding the cause of the organization	\$300
Calvary International	3771 Spring Park Rd	Jacksonville	FL	32207	None	Public Charity	Funding the cause of the organization	\$32,000
Camp Highland	4305 State Bridge Road, Ste 103-223	Alpharetta	GA	30022	None	Public Charity	Funding the cause of the organization	\$370,000
Capital Research Center	1513 16th Street N W	Washington	DC	20036	None	Public Charity	Funding the cause of the organization	\$10,000
Children's Healthcare	1584 Tullie Circle NE	Atlanta	GA	30329	None	Public Charity	Funding the cause of the organization	\$1,000
Christ Church of Berkeley	2138 Cedar St	Berkeley	CA	94709	None	Public Charity	Funding the cause of the organization	\$50,000
Christ Community Presbyterian Church	PO Box 271704	West Hartford	CT	6127	None	Public Charity	Funding the cause of the organization	\$2,500
Church Multiplication Ministry	635 Willowbrook Run	Alpharetta	GA	30022	None	Public Charity	Funding the cause of the organization	\$50,000
Christian Leaders Institute	6845 Steger Road	Monroe	IL	60449	None	Public Charity	Funding the cause of the organization	\$50,000
City Church Eastside	112 Krog Street, Ste 5	Atlanta	GA	30307	None	Public Charity	Funding the cause of the organization	\$20,000
City of Refuge	1300 Joseph E Boone Blvd	Atlanta	GA	30314	None	Public Charity	Funding the cause of the organization	\$240,000
Compassion International	12290 Voyager Pkwy	Colorado Springs	CO	80921	None	Public Charity	Funding the cause of the organization	\$113,232
Creation Research Society	P O Box 8263	St. Joseph	MO	64508	None	Public Charity	Funding the cause of the organization	\$10,000
Faith, Hope, Adoption	1266 West Paces Ferry Road, Suite 300	Atlanta	GA	30327	None	Public Charity	Funding the cause of the organization	\$18,000
Family Life	680 West Peachtree St NW	Atlanta	GA	30308	None	Public Charity	Funding the cause of the organization	\$150,000
Family Research Council	801 G Street NW	Washington	DC	20001	None	Public Charity	Funding the cause of the organization	\$75,000
Fellowship for Christian Athletes	8701 Leeds Road	Washington	DC	20001	None	Public Charity	Funding the cause of the organization	\$1,000
First Redeemer Conservatory	2100 Peachtree Parkway	Kansas City	MO	64129	None	Public Charity	Funding the cause of the organization	\$500
Freedomworks Foundation	1523 16th St NW, 2nd Floor	Cumming	GA	30041	None	Public Charity	Funding the cause of the organization	\$10,000
George Mason University Foundation	4400 University Drive, Ste D201 MS143	Washington	DC	20038	None	Public Charity	Funding the cause of the organization	\$5,000
Georgia Family Council	3500 Parkway Lane, Ste 460	Fairfax	VA	22030	None	Public Charity	Funding the cause of the organization	\$250,000
Georgia Right to Life Committee Inc - Educational Trust Fund	P O Box 927	Norcross	GA	30092	None	Public Charity	Funding the cause of the organization	\$10,000
God's World Publication	PO Box 2330	Lawrenceville	NC	28802	None	Public Charity	Funding the cause of the organization	\$75,000
Goldwater Institute	500 E Coronado Road	Asheville	NC	28802	None	Public Charity	Funding the cause of the organization	\$1,000
Go to Nations	2158 Sandown Dr	Phoenix	AZ	85004	None	Public Charity	Funding the cause of the organization	\$58,000
Greater Gwinnett Christian Corp	214 Massachusetts Avenue NE	Jacksonville	FL	32247	None	Public Charity	Funding the cause of the organization	\$10,200
Heritage Foundation	33 East College St	Lawrenceville	GA	30043	None	Public Charity	Funding the cause of the organization	\$500,000
Hillsdale College	P O Box 922194	Washington	DC	20002	None	Public Charity	Funding the cause of the organization	\$15,000
Home Repair Ministry	P O Box 1152	Hillsdale	MI	49242	None	Public Charity	Funding the cause of the organization	\$24,000
Home School Foundation	Empire State Building, Ste 4515	Norcross	GA	30010	None	Public Charity	Funding the cause of the organization	\$20,000
Human Rights Foundation	5565 GA Hwy 354	Purcellville	VA	20134	None	Public Charity	Funding the cause of the organization	\$10,000
Impact 360	5050 Research Center Ste 800	New York	NY	10118	None	Public Charity	Funding the cause of the organization	\$1,000
Innovative Health Foundation, Inc	4725 Peachtree Corners Circle, Ste 300	Pine Mountain	GA	31822	None	Public Charity	Funding the cause of the organization	\$25,000
InStep International	3901 Centerville Rd P O Box 4431	Suwanee	GA	30024	None	Public Charity	Funding the cause of the organization	\$38,000
Intercollegiate Studies Institute	606 Aberdeen Rd	Norcross	GA	30092	None	Public Charity	Funding the cause of the organization	\$210,000
International Cooperating Ministries	P O Box 58147	Wilmington	DE	19807	None	Public Charity	Funding the cause of the organization	\$20,000
International Justice Mission	2059 LaVista Road NE	Hampton	VA	23661	None	Public Charity	Funding the cause of the organization	\$400,000
Inlow Community Church	509 Montrose Parkway	Washington	DC	20037	None	Public Charity	Funding the cause of the organization	\$13,000
Iron and Fire Ministries	P O Box 545000	Atlanta	GA	30329	None	Public Charity	Funding the cause of the organization	\$25,000
Key Life Ministries	3606 Decatur St	Norcross	GA	30092	None	Public Charity	Funding the cause of the organization	\$200,000
Lazos, Inc	1635 Highway 34E, Suite B	Maitland	FL	32794	None	Public Charity	Funding the cause of the organization	\$200,000
Leadership Development International	1325 Satellite Boulevard, Suite 703	Denver	CO	80211	None	Public Charity	Funding the cause of the organization	\$13,000
Manna Scholarship Fund		Newman	GA	30265	None	Public Charity	Funding the cause of the organization	\$17,000
		Suwanee	GA	30024	None	Public Charity	Funding the cause of the organization	

Mission to the World	P O Box 116284	Atlanta	GA	30368	None	Public Charity	Funding the cause of the organization	\$100,000
Moving Picture Institute	375 Greenwich Street	New York	NY	10013	None	Public Charity	Funding the cause of the organization	\$5,000
Network of Enlightened Women	1210 Mass Avenue NW, #1201	Washington	DC	20005	None	Public Charity	Funding the cause of the organization	\$10,000
Norcross Cooperative Ministry	4969 Glenwhite Drive	Duluth	GA	30136	None	Public Charity	Funding the cause of the organization	\$20,000
Nouveau Kiskeya Foundation	2800 5 Mile Road	Grand Rapids	MI	49525	None	Public Charity	Funding the cause of the organization	\$40,000
Orphan Helpers	813 Forrest Drive, Ste A	Newport News	VA	23606	None	Public Charity	Funding the cause of the organization	\$15,000
PACT Ministries	3000 Old Alabama Road, ste 119-107	Alpharetta	GA	30022	None	Public Charity	Funding the cause of the organization	\$868,342
Perimeter Church	9500 Medlock Bridge Rd	Duluth	GA	30097	None	Public Charity	Funding the cause of the organization	\$10,000
Philanthropy Roundtable	1150 17th Street NW, Suite 503	Washington	DC	20036	None	Public Charity	Funding the cause of the organization	\$20,000
Prison Fellowship	P O Box 1550	Merrifield	VA	22116	None	Public Charity	Funding the cause of the organization	\$29,000
Promise 686	3600 River Ferry Drive	Alpharetta	GA	30327	None	Public Charity	Funding the cause of the organization	\$100,000
Reformed Theological Seminary	3585 Northside Parkway NW	Atlanta	GA	30097	None	Public Charity	Funding the cause of the organization	\$5,000
Renovation Church	c/o Perimeter Church, 9500 Medlock Bridge Rd	Johns Creek	GA	30097	None	Public Charity	Funding the cause of the organization	\$20,000
Romania Christian Enterprises	21058 Unison Rd	Middleburg	VA	20117	None	Public Charity	Funding the cause of the organization	\$11,000
Russian Center for Church Multiplication	c/o Perimeter Church, 9500 Medlock Bridge Rd	Johns Creek	GA	30097	None	Public Charity	Funding the cause of the organization	\$3,000
Special Olympics Georgia	400 Dekalb Technology Pkwy, Ste 400, Bldg 400	Atlanta	GA	30340	None	Public Charity	Funding the cause of the organization	\$65,000
Street Grace Ministry	607 Peachtree Street NE	Atlanta	GA	30308	None	Public Charity	Funding the cause of the organization	\$10,000
Student News Daily com	P O Box 30353	Edmond	OK	73003	None	Public Charity	Funding the cause of the organization	\$500
Tamassee DAR School	PO Box 8	Tamassee	SC	29686	None	Public Charity	Funding the cause of the organization	\$20,000
Teen Pact	610 Moorefield Park Dr, Ste 700	Richmond	VA	23236	None	Public Charity	Funding the cause of the organization	\$7,000
The Glider Lehman Institute	19 West 44th Street	New York	NY	10036	None	Public Charity	Funding the cause of the organization	\$29,000
Victoria's Friends	3550 Lawrenceville Suwanee Rd, Ste 109	Suwanee	GA	30024	None	Public Charity	Funding the cause of the organization	\$100,000
Wellspring Living	140 Howell Road, Ste C-2	Tyrone	GA	30290	None	Public Charity	Funding the cause of the organization	\$10,000
Words of Hope	PO Box 1706	Grand Rapids	MI	49501	None	Public Charity	Funding the cause of the organization	\$55,000
Young America's Foundation	110 Elden Street, Suite A	Herndon	VA	20170	None	Public Charity	Funding the cause of the organization	\$1,000
Young Leader's International	110 East Center Street	Carrollton	GA	30117	None	Public Charity	Funding the cause of the organization	\$24
Through FCM Private Equity III, LLC Sch K-1								\$4
Through FCM Large Cap II, LLC Sch K-1								\$14,519
Through Alticor Global Holdings, Inc Sch K-1								\$5,268,103
Total Charitable Donations								

**Application for Extension of Time To File an
Exempt Organization Return**

OMB No. 1545-1709

▶ **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 ☒ **X**
- 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 File by the due date for filing your return. See instructions.	Name of exempt organization		Employer identification number
	RICHARD & BARBARA GABY FOUNDATION C/O BRIDGES & DUNN-RANKIN, LLP		20-2110682
	Number, street, and room or suite number. If a P.O. box, see instructions.		
	200 GALLERIA PARKWAY #1950		
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.		
	ATLANTA, GA 30339		

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

04

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 (section 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

- The books are in the care of ▶ BRIDGES & DUNN-RANKIN, LLP

Telephone No. ▶ (770) 563-8888 FAX No ▶ (770) 563-8885

- 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 8/15, 20 11, to file the exempt organization return for the organization named above. The extension is for the organization's return for.

- ▶ ☒ calendar year 20 10 or
- ▶ ☐ tax year beginning _____, 20 _____, and ending _____, 20 _____

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	\$	10,000.
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	\$	5,000.
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	\$	5,000.

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.

BAA For Paperwork Reduction Act Notice, see Instructions.

Form 8868 (Rev. 1-2011)

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only Part II and check this box ☒ **X**

Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

- If you are filing for an **Automatic 3-Month Extension**, complete only Part I (on page 1).

Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).

Type or print	Name of exempt organization	Employer identification number
	RICHARD & BARBARA GABY FOUNDATION C/O BRIDGES & DUNN-RANKIN, LLP	20-2110682
File by the extended due date for filing the return. See instructions	Number, street, and room or suite number. If a P.O. box, see instructions	
	BRIDGES & DUNN-RANKIN LLP 200 GALLERIA PKWY, SUITE 1950	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions	
	ATLANTA, GA 30339	

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

04

Application Is For	Return Code	Application Is For	Return Code
Form 990	01		
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 (section 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

- The books are in care of BRIDGES & DUNN-RANKIN, LLP
Telephone No (770) 563-8888 FAX No (770) 563-8885
- 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

- 4 I request an additional 3-month extension of time until 11/15, 2011
- 5 For calendar year 2010, or other tax year beginning _____, 20____, and ending _____, 20____.
- 6 If the tax year entered in line 5 is for less than 12 months, check reason. ☐ Initial return ☐ Final return ☐ Change in accounting period
- 7 State in detail why you need the extension TAXPAYER RESPECTFULLY REQUESTS ADDITIONAL TIME TO GATHER THE INFORMATION NECESSARY FOR A COMPLETE AND ACCURATE RETURN.

8a 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.	8a	\$	0.
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 and any amount paid previously with Form 8868.	8b	\$	5,000.
c Balance due. Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	8c	\$	0.

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature

[Signature]

Title

CRA

Date

11/9/11

BAA

FIFZ0502L 11/15/10

Form 8868 (Rev 1-2011)