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Form **990-PF**

**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

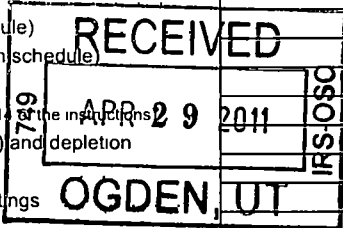
Note. The foundation may be able to use a copy of this return to satisfy state reporting requirements

For calendar year 2010, or tax year beginning _____ **, 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 BOWKLEY,SPCA		A Employer identification number 23-7726637
Number and street (or P O box number if mail is not delivered to street address) Wells Fargo Bank N A - 101N Independence Mall E MACY1372-062	Room/suite	B Telephone number (see page 10 of the instructions) (888) 730-4933
City or town, state, and ZIP code Philadelphia PA 19106-2112		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"/>
I Fair market value of all assets at end of year (from Part II, col (c), line 16) ▶ \$ 385,582	J Accounting method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____	E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see page 11 of the instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received (attach schedule)				
	2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	0	0		
	4 Dividends and interest from securities	11,992	11,640		
	5 a Gross rents			0	
	b Net rental income or (loss)	0			
	6 a Net gain or (loss) from sale of assets not on line 10	11,260			
	b Gross sales price for all assets on line 6a	96,614			
	7 Capital gain net income (from Part IV, line 2)		11,260		
	8 Net short-term capital gain			0	
	9 Income modifications				
	10 a Gross sales less returns and allowances	0			
b Less Cost of goods sold	0				
c Gross profit or (loss) (attach schedule)	0				
11 Other income (attach schedule)	0	0	0		
12 Total. Add lines 1 through 11	23,252	22,900	0		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	0			
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16 a Legal fees (attach schedule)	0	0	0	0
	b Accounting fees (attach schedule)	0	0	0	0
	c Other professional fees (attach schedule)	0	0	0	0
	17 Interest				
	18 Taxes (attach schedule) (see page 14 of the instructions)	278	174	0	0
	19 Depreciation (attach schedule) and depletion	0	0	0	
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)	4,932	3,699	0	1,233
	24 Total operating and administrative expenses. Add lines 13 through 23	5,210	3,873	0	1,233
	25 Contributions, gifts, grants paid	7,652			7,652
26 Total expenses and disbursements. Add lines 24 and 25	12,862	3,873	0	8,885	
27 Subtract line 26 from line 12					
a Excess of revenue over expenses and disbursements	10,390				
b Net investment income (if negative, enter -0-)		19,027			
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	
Assets	1	Cash—non-interest-bearing		568	568
	2	Savings and temporary cash investments	4,695	12,461	12,461
	3	Accounts receivable	0	0	0
		Less: allowance for doubtful accounts	0	0	0
	4	Pledges receivable	0	0	0
		Less: allowance for doubtful accounts	0	0	0
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see page 15 of the instructions)	0	0	0
	7	Other notes and loans receivable (attach schedule)	0	0	0
		Less: allowance for doubtful accounts	0	0	0
	8	Inventories for sale or use		0	
	9	Prepaid expenses and deferred charges		0	
	10 a	Investments—U S and state government obligations (attach schedule)	0	0	0
	b	Investments—corporate stock (attach schedule)	0	0	0
	c	Investments—corporate bonds (attach schedule)	0	0	0
	11	Investments—land, buildings, and equipment basis	0	0	0
	Less: accumulated depreciation (attach schedule)	0	0	0	
12	Investments—mortgage loans				
13	Investments—other (attach schedule)	356,173	349,083	372,553	
14	Land, buildings, and equipment basis	0	0	0	
	Less: accumulated depreciation (attach schedule)	0	0	0	
15	Other assets (describe)	0	0	0	
16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	360,868	362,112	385,582	
Liabilities	17	Accounts payable and accrued expenses		0	
	18	Grants payable			
	19	Deferred revenue		0	
	20	Loans from officers, directors, trustees, and other disqualified persons	0	0	
	21	Mortgages and other notes payable (attach schedule)	0	0	
	22	Other liabilities (describe)	0	0	
	23	Total liabilities (add lines 17 through 22)	0	0	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31. <input type="checkbox"/>				
	24	Unrestricted			
	25	Temporarily restricted			
	26	Permanently restricted			
	Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. <input checked="" type="checkbox"/>				
	27	Capital stock, trust principal, or current funds	360,868	362,112	
	28	Paid-in or capital surplus, or land, bldg, and equipment fund			
29	Retained earnings, accumulated income, endowment, or other funds				
30	Total net assets or fund balances (see page 17 of the instructions)	360,868	362,112		
31	Total liabilities and net assets/fund balances (see page 17 of the instructions)	360,868	362,112		

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	360,868
2	Enter amount from Part I, line 27a	2	10,390
3	Other increases not included in line 2 (itemize) MUTUAL FUND & CTF INCOME ADDITION	3	2,302
4	Add lines 1, 2, and 3	4	373,560
5	Decreases not included in line 2 (itemize) See Attached Statement	5	11,448
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	362,112

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 See Attached Statement				
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	0	0	0	0
b	0	0	0	0
c	0	0	0	0
d	0	0	0	0
e	0	0	0	0
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	0	0	0	0
b	0	0	0	0
c	0	0	0	0
d	0	0	0	0
e	0	0	0	0
2 Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }				2 11,260
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see pages 13 and 17 of the instructions). If (loss), enter -0- in Part I, line 8				3 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 page 18 of the instructions before making any entries

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2009	17,857	306,059	0.058345
2008	21,931	376,556	0.058241
2007			0.000000
2006			0.000000
2005			0.000000
2 Total of line 1, column (d)			2 0.116586
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 0.058293
4 Enter the net value of noncharitable-use assets for 2010 from Part X, line 5			4 350,300
5 Multiply line 4 by line 3			5 20,420
6 Enter 1% of net investment income (1% of Part I, line 27b)			6 190
7 Add lines 5 and 6			7 20,610
8 Enter qualifying distributions from Part XII, line 4 If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions on page 18			8 8,885

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

1	a	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 type="checkbox"/> 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, col (b)		
2		Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	1	381
3		Add lines 1 and 2	2	0
4		Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	3	381
5		Tax based on investment income. Subtract line 4 from line 3 If zero or less, enter -0-	4	
6		Credits/Payments	5	381
	a	2010 estimated tax payments and 2009 overpayment credited to 2010	6a	52
	b	Exempt foreign organizations—tax withheld at source	6b	
	c	Tax paid with application for extension of time to file (Form 8868)	6c	0
	d	Backup withholding erroneously withheld	6d	
7		Total credits and payments Add lines 6a through 6d	7	52
8		Enter any penalty for underpayment of estimated tax Check here <input type="checkbox"/> if Form 2220 is attached	8	0
9		Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	329
10		Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	0
11		Enter the amount of line 10 to be Credited to 2011 estimated tax <input type="checkbox"/> 0 Refunded <input type="checkbox"/>	11	0

Part VII-A Statements Regarding Activities

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

Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see page 20 of the instructions)			X
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?			X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ▶ N/A	X		
14	The books are in care of ▶ WELLS FARGO BANK N A Telephone no ▶ 888-730-4933 Located at ▶ 101N Independence Mall E MACY1372-062 Philadelphia PA ZIP+4 ▶ 19106-2112			
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			<input type="checkbox"/>
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 checked="" type="checkbox"/> Yes <input 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 ▶ <input type="checkbox"/>	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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," list the years ▶ 20____, 20____, 20____, 20____		
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see page 22 of 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 ▶ 20____, 20____, 20____, 20____		
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? <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)	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

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

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

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? Yes No

(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? Yes No

(3) Provide a grant to an individual for travel, study, or other similar purposes? Yes No

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see page 22 of the instructions) Yes No

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

b If any answer is "Yes" to 5a(1)–(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see page 22 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here **5b** 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? **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? **7b** 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 (see page 22 of the instructions).

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (if not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
Wells Fargo Bank, N.A. 101N Independence Mall E MACY1372-062 Phi	Trustee	4,932	0	0
	00	0	0	0
	00	0	0	0
	00	0	0	0

2 Compensation of five highest-paid employees (other than those included on line 1—see page 23 of the instructions). If none, enter "NONE."

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				
Total number of other employees paid over \$50,000				0

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

3 Five highest-paid independent contractors for professional services (see page 23 of the instructions) If none, enter "NONE."

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		0
.....		0
.....		0
.....		0
.....		0
.....		0
Total number of others receiving over \$50,000 for professional services	▶	

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 NONE	
.....	
2	
.....	
3	
.....	
4	
.....	

Part IX-B Summary of Program-Related Investments (see page 24 of the instructions)

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

	Amount
1 NONE	
.....	
2	
.....	
All other program-related investments See page 24 of the instructions	
3 NONE	
.....	0
Total. Add lines 1 through 3	▶ 0

Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see page 24 of the instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes		
a	Average monthly fair market value of securities	1a	346,521
b	Average of monthly cash balances	1b	9,114
c	Fair market value of all other assets (see page 25 of the instructions)	1c	
d	Total (add lines 1a, b, and c)	1d	355,635
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	
2	Acquisition indebtedness applicable to line 1 assets	2	
3	Subtract line 2 from line 1d	3	355,635
4	Cash deemed held for charitable activities. Enter 1½% of line 3 (for greater amount, see page 25 of the instructions)	4	5,335
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	350,300
6	Minimum investment return. Enter 5% of line 5	6	17,515

Part XI Distributable Amount (see page 25 of the instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here and do not complete this part.)

1	Minimum investment return from Part X, line 6		1	17,515
2a	Tax on investment income for 2010 from Part VI, line 5	2a	381	
b	Income tax for 2010 (This does not include the tax from Part VI)	2b	0	
c	Add lines 2a and 2b	2c	381	
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	17,134	
4	Recoveries of amounts treated as qualifying distributions	4		
5	Add lines 3 and 4	5	17,134	
6	Deduction from distributable amount (see page 25 of the instructions)	6		
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	17,134	

Part XII Qualifying Distributions (see page 25 of the instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes		
a	Expenses, contributions, gifts, etc.—total from Part I, column (d), line 26	1a	8,885
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	0
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	8,885
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b (see page 26 of the instructions)	5	0
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	8,885

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

Part XIII Undistributed Income (see page 26 of the instructions)

	(a) Corpus	(b) Years prior to 2009	(c) 2009	(d) 2010
1 Distributable amount for 2010 from Part XI, line 7				17,134
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	NONE			
b From 2006	NONE			
c From 2007	NONE			
d From 2008	3,247			
e From 2009	2,658			
f Total of lines 3a through e	5,905			
4 Qualifying distributions for 2010 from Part XII, line 4 ▶ \$ 8,885				
a Applied to 2009, but not more than line 2a			0	
b Applied to undistributed income of prior years (Election required—see page 26 of the instructions)		0		
c Treated as distributions out of corpus (Election required—see page 26 of the instructions)	0			
d Applied to 2010 distributable amount				8,885
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))	5,905			5,905
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				
d Subtract line 6c from line 6b Taxable amount—see page 27 of the instructions		0		
e Undistributed income for 2009 Subtract line 4a from line 2a Taxable amount—see page 27 of the instructions			0	
f Undistributed income for 2010 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2011				2,344
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see page 27 of the instructions)				
8 Excess distributions carryover from 2005 not applied on line 5 or line 7 (see page 27 of the instructions)	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	0			
b Excess from 2007	0			
c Excess from 2008	0			
d Excess from 2009	0			
e Excess from 2010	0			

Part XIV Private Operating Foundations (see page 27 of the 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	0				0
b 85% of line 2a	0	0	0	0	0
c Qualifying distributions from Part XII, line 4 for each year listed	0				0
d Amounts included in line 2c not used directly for active conduct of exempt activities					0
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c	0	0	0	0	0
3 Complete 3a, b, or c for the alternative test relied upon					
a "Assets" alternative test—enter					
(1) Value of all assets					0
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					0
b "Endowment" alternative test—enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed	0				0
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)					0
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					0
(3) Largest amount of support from an exempt organization					0
(4) Gross investment income					0

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 page 28 of the instructions.)

1 Information Regarding Foundation Managers:

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

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 page 28 of the instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d

- a** The name, address, and telephone number of the person to whom applications should be addressed

- b** The form in which applications should be submitted and information and materials they should include

- c** Any submission deadlines

- d** Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors

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
a Paid during the year See Attached Statement				
Total			▶ 3a	7,652
b Approved for future payment NONE				
Total			▶ 3b	0

BOWKLEY,SPCA

Continuation of Part XV, Line 3a (990-PF) - Grants and Contributions Paid During the Year

Recipient(s) paid during the year

Name

SPCA OF LUZERNE COUNTY

Street

524 E MAIN STREET

City

WILKES-BARRE

State

PA

Zip Code

18702-6991

Foreign Country

Relationship

NONE

Foundation Status

501 (C) (3) PUBLIC CHARITY

Purpose of grant/contribution

GENERAL SUPPORT GRANT

Amount

7,652

Name

Street

City

State

Zip Code

Foreign Country

Relationship

Foundation Status

Purpose of grant/contribution

Amount

0

Name

Street

City

State

Zip Code

Foreign Country

Relationship

Foundation Status

Purpose of grant/contribution

Amount

0

Name

Street

City

State

Zip Code

Foreign Country

Relationship

Foundation Status

Purpose of grant/contribution

Amount

0

Name

Street

City

State

Zip Code

Foreign Country

Relationship

Foundation Status

Purpose of grant/contribution

Amount

0

Name

Street

City

State

Zip Code

Foreign Country

Relationship

Foundation Status

Purpose of grant/contribution

Amount

0

Line 6 (990-PF) - Gain/Loss from Sale of Assets Other Than Inventory

Index	Check "X" if Sale of Security	Description	CUSIP #	Purchaser	Check "X" if Purchaser is a Business	Date Acquired	Acquisition Method	Date Sold	Gross Sales Price	Cost or Other Basis	Totals		Net Gain or Loss
											Gross Sales	Cost, Other Basis and Expenses	
		Long Term CG Distributions	1,011						96,614	85,354		11,260	
		Short Term CG Distributions	0						0	0		0	
1	X	T ROWE PRICE REAL ESTATE	779919109			2/25/2008		12/17/2010	442	491		-49	
2	X	T ROWE PRICE REAL ESTATE	779919109			12/18/2007		12/17/2010	2	2		0	
3	X	T ROWE PRICE REAL ESTATE	779919109			11/25/2008		12/17/2010	5,565	2,937		2,628	
4	X	ROYCE VALUE PLUS FUND-IN	780905212			10/31/2008		2/25/2010	1,971	1,533		438	
5	X	ROYCE VALUE PLUS FUND-IN	780905212			11/25/2008		12/17/2010	1,656	902		754	
6	X	ROYCE VALUE PLUS FUND-IN	780905212			10/31/2008		12/17/2010	12,399	8,100		4,299	
7	X	SSGA EMERGING MARKETS F	784924425			12/14/2007		12/17/2010	6,730	9,066		-2,336	
8	X	SSGA EMERGING MARKETS F	784924425			8/25/2008		12/17/2010	2,619	2,692		-73	
9	X	SSGA EMERGING MARKETS F	784924425			12/18/2007		12/17/2010	232	304		-72	
10	X	SSGA EMERGING MARKETS F	784924425			2/25/2008		12/17/2010	103	132		-29	
11	X	SSGA EMERGING MARKETS F	784924425			5/25/2010		12/17/2010	837	651		186	
12	X	ARTIO TOTAL RETURN BOND	04315J209			5/26/2009		5/25/2010	1,754	1,633		121	
13	X	ARTIO TOTAL RETURN BOND	04315J209			8/25/2009		5/25/2010	729	706		23	
14	X	ARTIO TOTAL RETURN BOND	04315J209			11/25/2009		5/25/2010	325	323		2	
15	X	DODGE & COX INCOME FD	256210105			11/25/2009		5/25/2010	1,820	1,733		87	
16	X	DODGE & COX INCOME FD	256210105			12/14/2007		5/25/2010	2,054	2,043		11	
17	X	GOLDEN SMALL CAP CORE F	34984T857			12/14/2007		12/17/2010	6,887	7,620		-733	
18	X	GOLDEN SMALL CAP CORE F	34984T857			2/25/2008		12/17/2010	497	534		-37	
19	X	GOLDEN SMALL CAP CORE F	34984T857			8/1/2008		12/17/2010	6,963	7,574		-611	
20	X	GOLDMAN SACHS GROWTH (38142Y401			10/31/2008		2/25/2010	540	417		123	
21	X	PERKINS MID CAP VALUE FIC	47103C241			10/31/2008		12/17/2010	18,212	12,869		5,343	
22	X	PIMCO TOTAL RETURN FD IN	693390700			10/31/2008		5/25/2010	448	409		39	
23	X	PIMCO TOTAL RETURN FD IN	693390700			8/25/2009		5/25/2010	2,913	2,818		95	
24	X	PIMCO EMERG MKTS BD-INS	693391559			12/14/2007		12/17/2010	7,500	7,208		292	
25	X	T ROWE PRICE REAL ESTATE	779919109			12/14/2007		2/25/2010	2,015	2,842		-827	
26	X	T ROWE PRICE REAL ESTATE	779919109			12/14/2007		12/17/2010	5,356	6,177		-821	
27	X	T ROWE PRICE REAL ESTATE	779919109			10/31/2008		12/17/2010	5,034	3,638		1,396	

Line 18 (990-PF) - Taxes

		278	174	0	0
	Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
1	PY FED EXCISE TAX	52			
2	ESTIMATED EXCISE TAX PAID	52			
3	FOREIGN TAX WITHHELD	174	174		
4					
5					
6					
7					
8					
9					
10					

Line 23 (990-PF) - Other Expenses

	Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
1	Amortization See attached statement	0	0	0	0
2	TRUSTEE FEES	4,932	3,699		1,233
3	ADR FEES				
4	STATE AG FEES				
5					
6					
7					
8					
9					
10					
		4,932	3,699	0	1,233

Part III (990-PF) - Changes in Net Assets or Fund Balances

Line 3 - Other increases not included in Part III, Line 2

1	MUTUAL FUND & CTF INCOME ADDITION	1	2,302
2	Total	2	2,302

Line 5 - Decreases not included in Part III, Line 2

1	COST BASIS ADJUSTMENT	1	10,041
2	MUTUAL FUND & CTF INCOME SUBTRACTION	2	1,407
3	Total	3	11,448

Part IV (990-PF) - Capital Gains and Losses for Tax on Investment Income

	Kind(s) of Property Sold	Amount		How Acquired	Date Acquired	Date Sold	Gross Sales Price	Depreciation Allowed	Cost or Other Basis Plus Expense of Sale	Gain or Loss	F M V as of 12/31/69	Adjusted Basis as of 12/31/69	Excess of FMV Over Adj Basis	Gains Minus Excess of FMV Over Adjusted Basis or Losses
		Long Term CG Distributions	Short Term CG Distributions											
		1,011	0											
1	T ROWE PRICE REAL ESTATE FD #122			779919109	2/25/2008	12/17/2010	442	0	491	-49			0	-49
2	T ROWE PRICE REAL ESTATE FD #122			779919109	12/18/2007	12/17/2010	2	0	2	0			0	0
3	T ROWE PRICE REAL ESTATE FD #122			779919109	11/25/2008	12/17/2010	5,565	0	2,937	2,628			0	2,628
4	ROYCE VALUE PLUS FUND-INV			780905212	10/31/2008	2/25/2010	1,971	0	1,533	438			0	438
5	ROYCE VALUE PLUS FUND-INV #271			780905212	11/25/2008	12/17/2010	1,656	0	902	754			0	754
6	ROYCE VALUE PLUS FUND-INV #271			780905212	10/31/2008	12/17/2010	12,399	0	8,100	4,299			0	4,299
7	SSGA EMERGING MARKETS FD S #1510			784924425	12/14/2007	12/17/2010	6,730	0	9,066	-2,336			0	-2,336
8	SSGA EMERGING MARKETS FD S #1510			784924425	8/25/2008	12/17/2010	2,619	0	2,692	-73			0	-73
9	SSGA EMERGING MARKETS FD S #1510			784924425	12/18/2007	12/17/2010	232	0	304	-72			0	-72
10	SSGA EMERGING MARKETS FD S #1510			784924425	2/25/2008	12/17/2010	103	0	132	-29			0	-29
11	SSGA EMERGING MARKETS FD S #1510			784924425	5/25/2010	12/17/2010	637	0	651	186			0	186
12	ARTIO TOTAL RETURN BOND FD-I			04315209	5/26/2009	5/25/2010	1,754	0	1,633	121			0	121
13	ARTIO TOTAL RETURN BOND FD-I			04315209	8/25/2009	5/25/2010	729	0	706	23			0	23
14	ARTIO TOTAL RETURN BOND FD-I			04315209	11/25/2009	5/25/2010	325	0	323	2			0	2
15	DODGE & COX INCOME FD			256210105	12/14/2007	5/25/2010	1,820	0	1,733	87			0	87
16	DODGE & COX INCOME FD			256210105	11/25/2009	5/25/2010	2,054	0	2,043	11			0	11
17	GOLDEN SMALL CAP CORE FUND			34984T857	2/25/2008	12/17/2010	6,887	0	7,620	-733			0	-733
18	GOLDEN SMALL CAP CORE FUND			34984T857	8/1/2008	12/17/2010	497	0	534	-37			0	-37
19	GOLDEN SMALL CAP CORE FUND			34984T857	10/31/2008	12/17/2010	6,963	0	7,574	-611			0	-611
20	GOLDMAN SACHS GROWTH OPPORTU			38142Y401	10/31/2008	2/25/2010	540	0	417	123			0	123
21	PERKINS MID CAP VALUE FIC I #1167			47103C241	10/31/2008	12/17/2010	18,212	0	12,869	5,343			0	5,343
22	PIMCO TOTAL RETURN FD INST CL			693390700	10/31/2008	5/25/2010	448	0	409	39			0	39
23	PIMCO TOTAL RETURN FD INST CL			693390700	8/25/2009	5/25/2010	2,913	0	2,818	95			0	95
24	PIMCO EMERG MKTS BD-INST #137			693391559	12/14/2007	12/17/2010	7,500	0	7,208	292			0	292
25	T ROWE PRICE REAL ESTATE FD			779919109	12/14/2007	2/25/2010	2,015	0	2,842	-827			0	-827
26	T ROWE PRICE REAL ESTATE FD #122			779919109	10/31/2008	12/17/2010	5,356	0	6,177	-821			0	-821
27	T ROWE PRICE REAL ESTATE FD #122			779919109	10/31/2008	12/17/2010	5,034	0	3,638	1,396			0	1,396

10,249

Part

	0	0	0
	Benefits	Expense Account	Explanation
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			

Part VI, Line 6a (990-PF) - Estimated Tax Payments

	Date	Amount
1 Credit from prior year return		
2 First quarter estimated tax payment		
3 Second quarter estimated tax payment		
4 Third quarter estimated tax payment	9/13/2010	52
5 Fourth quarter estimated tax payment		
6 Other payments		0
7 Total		52

BOWKLEY, SPCA
EIN: 23-7726637
12/31/2010

<u>Security Description</u>	<u>Security Category</u>	<u>Account #</u>	<u>CUSIP</u>	<u>Asset Name</u>	<u>FMV</u>	<u>Fed Cost</u>
Mutual Fund	Invest - Other	1519206572	04315J209	ARTIO TOTAL RETURN BD FD CL I #1524	19,953	18,180
Mutual Fund	Invest - Other	1519206572	04315J837	ARTIO INTERNATIONAL EQ FD II #1529	18,604	22,182
Mutual Fund	Invest - Other	1519206572	256206103	DODGE & COX INT'L STOCK FD #1048	19,159	16,805
Mutual Fund	Invest - Other	1519206572	256210105	DODGE & COX INCOME FD COM #147	23,796	22,520
Mutual Fund	Invest - Other	1519206572	34984T881	GOLDEN LARGE CAP CORE FUND-I	30,222	30,409
Mutual Fund	Invest - Other	1519206572	38142Y401	GOLDMAN SACHS GRTH OPP FD-I #1132	19,392	11,944
Mutual Fund	Invest - Other	1519206572	38142Y773	GOLDMAN SACHS L/C VALUE-I #1216	11,337	8,905
Mutual Fund	Invest - Other	1519206572	44980Q518	ING INTERNATIONAL REAL EST-I #2664	8,285	8,658
Mutual Fund	Invest - Other	1519206572	4812C0803	JPMORGAN HIGH YIELD FUND SS #3580	21,279	20,597
Mutual Fund	Invest - Other	1519206572	693390700	PIMCO TOTAL RET FD-INST #35	19,853	18,554
Mutual Fund	Invest - Other	1519206572	693390882	PIMCO FOREIGN BD FD USD H-INST #103	6,142	5,936
Mutual Fund	Invest - Other	1519206572	693391559	PIMCO EMERG MKTS BD-INST #137	7,549	7,209
Mutual Fund	Invest - Other	1519206572	722005667	PIMCO COMMODITY REAL RET STRAT-I#45	16,465	15,431
Mutual Fund	Invest - Other	1519206572	784924425	SSGA EMERGING MARKETS FD S #1510	10,858	5,640
Mutual Fund	Invest - Other	1519206572	922031869	VANGUARD INFLAT PROTECT SEC FD #119	12,786	12,109
Mutual Fund	Invest - Other	1519206572	949915565	WF ADV ENDEAVOR SELECT-I #3124	24,744	27,190
Mutual Fund	Invest - Other	1519206572	94985D582	WELLS FARGO ADV INTL BOND-IS #4705	7,187	6,918
Mutual Fund	Invest - Other	1519206572	94984B181	WELLS FARGO ADV INTR VA FD-IST #517	13,309	9,347
Mutual Fund	Invest - Other	1519206572	339128100	JP MORGAN MID CAP VALUE-I #758	17,814	17,844
Mutual Fund	Invest - Other	1519206572	261980494	DREYFUS EMG MKT DEBT LOC C-I #6083	7,779	7,726
Mutual Fund	Invest - Other	1519206572	487300808	KEELEY SMALL CAP VAL FD CL I #2251	13,861	13,756
Mutual Fund	Invest - Other	1519206572	87234N849	TCW SMALL CAP GROWTH FUND-I #4724	14,293	14,172
Mutual Fund	Invest - Other	1519206572	922042858	VANGUARD EMERGING MARKETS ETF	10,833	10,601
Mutual Fund	Invest - Other	1519206572	922908553	VANGUARD REIT VIPER	17,054	16,449
Money Market Fund	Savings & Temp Inv	1519206572	VP7000228	WF ADV HERITAGE MM FD-INSTL #3106	10,578	10,578
Money Market Fund	Savings & Temp Inv	1519206572	VP7000228	WF ADV HERITAGE MM FD-INSTL #3106	1,883	1,883
	Cash	1519206572			568	
Invest - Other					372,553	349,083
Savings & Temp Inv					12,461	12,461
Cash					568	568