Form **990-PF**

Department of the Treasury
Internal Revenue Service

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

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

OMB No 1545 0052

2010

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 change

Name of foundation
Franklin W. & Helen S. Bowen Charitable Trust

Number and street (or P O box number if mail is not delivered to street address) | Room/suite
c/o John Barry, 300 Summers Street | 3rd Floor

City or town | State | ZIP code
Charleston | WV | 25301

A Employer identification number
25-6091907

B Telephone number (see the instructions)
(304) 348-1472

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 [X] 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) ► $ 6,144,288.

J Accounting method [X] 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)	243,367.			
	2 Ck ► ☐ if the foundn is not req to att Sch B				
	3 Interest on savings and temporary cash investments	50.	50.		
	4 Dividends and interest from securities	155,665.	155,665.		
	5a Gross rents				
	b Net rental income or (loss)		L-6a Stmt		
	6a Net gain/(loss) from sale of assets not on line 10	195,738.			
	b Gross sales price for all assets on line 6a 1,179,386.				
	7 Capital gain net income (from Part IV, line 2)		195,738.		
	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 Line 11 Stmt	758.	758.		
	12 **Total.** Add lines 1 through 11	595,578.	352,211.		
OPERATING AND ADMINISTRATIVE EXPENSES	13 Compensation of officers directors trustees etc				
	14 Other employee salaries and wages	25,251.			25,251.
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule) L-16a Stmt	5,984.			5,984.
	b Accounting fees (attach sch) L-16b Stmt	5,135.			3,695.
	c Other prof fees (attach sch) L-16c Stmt	36,316.	36,316.		
	17 Interest				
	18 Taxes (attach schedule)(see instr) Foreign tax withh	57.			
	19 Depreciation (attach sch) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings	2,739.			2,739.
	22 Printing and publications				
	23 Other expenses (attach schedule) See Line 23 Stmt	814.			814.
	24 **Total operating and administrative expenses.** Add lines 13 through 23	76,296.	36,316.		38,483.
	25 Contributions, gifts, grants paid	260,211.			260,211.
	26 **Total expenses and disbursements.** Add lines 24 and 25	336,507.	36,316.		298,694.
	27 Subtract line 26 from line 12:				
	a **Excess of revenue over expenses and disbursements**	259,071.			
	b **Net investment income** (if negative, enter 0-)		315,895.		
	c **Adjusted net income** (if negative enter 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 (a) Book Value	End of year (b) Book Value	(c) Fair Market Value
ASSETS	1 Cash — non-interest-bearing			
	2 Savings and temporary cash investments	137,615.	131,451.	131,451.
	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			
	10a Investments — U S and state government obligations (attach schedule) L-10a Stmt	400,810.	300,087.	320,067.
	b Investments — corporate stock (attach schedule) L-10b Stmt	1,319,555.	1,438,128.	1,673,586.
	c Investments — corporate bonds (attach schedule) L-10c Stmt	385,506.	385,506.	388,907.
	11 Investments — land, buildings, and equipment basis ►			
	Less accumulated depreciation (attach schedule) ►			
	12 Investments — mortgage loans			
	13 Investments — other (attach schedule) L-13 Stmt	2,926,577.	3,154,249.	3,630,277.
	14 Land, buildings, and equipment basis ►			
	Less accumulated depreciation (attach schedule) ►			
	15 Other assets (describe ► L-15 Stmt)	17,475.	17,475.	0.
	16 **Total assets** (to be completed by all filers — see instructions Also, see page 1, item I)	5,187,538.	5,426,896.	6,144,288.
LIABILITIES	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, & other disqualified persons			
	21 Mortgages and other notes payable (attach schedule)			
	22 Other liabilities (describe ►)			
	23 **Total liabilities** (add lines 17 through 22)			
NET ASSETS OR FUND BALANCES	**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	5,187,538.	5,426,896.	
	28 Paid-in or capital surplus, or land, building, and equipment fund			
	29 Retained earnings, accumulated income, endowment, or other funds			
	30 **Total net assets or fund balances** (see the instructions)	5,187,538.	5,426,896.	
	31 **Total liabilities and net assets/fund balances** (see the instructions)	5,187,538.	5,426,896.	

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	5,187,538.
2	Enter amount from Part I, line 27a	2	259,071.
3	Other increases not included in line 2 (itemize) ► See Other Increases Stmt	3	
4	Add lines 1, 2, and 3	4	5,446,609.
5	Decreases not included in line 2 (itemize) ► See Other Decreases Stmt	5	19,713.
6	Total net assets or fund balances at end of year (line 4 minus line 5) — Part II, column (b), line 30	6	5,426,896.

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	Publically traded securities/detailed records available	P	various	various
b	Publically traded securities/long term capital gain div	P	various	various
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	1,167,367.		983,648.	183,719.
b	12,019.		0.	12,019.
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				183,719.
b				12,019.
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** 195,738.

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**

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	321,573.	5,145,134.	0.062500
2008	442,155.	5,730,824.	0.077154
2007	415,328.	6,797,436.	0.061101
2006	356,546.	6,504,650.	0.054814
2005	338,581.	6,420,331.	0.052736

2	**Total** of line 1, column (d)	2	0.308305
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	0.061661
4	Enter the net value of noncharitable-use assets for 2010 from Part X, line 5	4	5,626,460.
5	Multiply line 4 by line 3	5	346,933.
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	3,159.
7	Add lines 5 and 6	7	350,092.
8	Enter qualifying distributions from Part XII, line 4	8	298,694.

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

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 – see 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.)**				
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ► ☐ and enter 1% of Part I, line 27b			1	6,318.
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	6,318.
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	6,318.
6 Credits/Payments				
a 2010 estimated tax pmts and 2009 overpayment credited to 2010	6a	1,134.		
b Exempt foreign organizations – tax withheld at source	6b			
c Tax paid with application for extension of time to file (Form 8868)	6c	5,500.		
d Backup withholding erroneously withheld	6d			
7 Total credits and payments Add lines 6a through 6d			7	6,634.
8 Enter any **penalty** for underpayment of estimated tax Check here ☐ if Form 2220 is attached			8	
9 **Tax due** If the total of lines 5 and 8 is more than line 7, enter **amount owed** ►			9	
10 **Overpayment** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** ►			10	316.
11 Enter the amount of line 10 to be **Credited to 2011 estimated tax** ► 316. **Refunded** ►			11	

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?	1a		X
b Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see the instructions for definition)?	1b		X
*If the answer is 'Yes' to **1a** or **1b**, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities*			
c Did the foundation file **Form 1120-POL** for this year?	1c		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year **(1)** On the foundation ► $ ______ **(2)** On foundation managers ► $ ______			
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ► $ ______			
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? *If 'Yes,' attach a detailed description of the activities*	2		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? *If 'Yes,' attach a conformed copy of the changes*	3		X
4a Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		X
b If 'Yes,' has it filed a tax return on **Form 990-T** for this year?	4b	N/A	
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If 'Yes,' attach the statement required by General Instruction T*	5		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?	6	X	
7 Did the foundation have at least $5,000 in assets at any time during the year? *If 'Yes,' complete Part II, column (c), and Part XV*	7	X	
8a Enter the states to which the foundation reports or with which it is registered (see the instructions) ► PA - Pennsylvania			
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 *General Instruction G? If 'No,' attach explanation*	8b	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)? *If 'Yes,' complete Part XIV*	9		X
10 Did any persons become substantial contributors during the tax year? *If 'Yes,' attach a schedule listing their names and addresses*	10		X

Part VII-A Statements Regarding Activities *(Continued)*

			Yes	No
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?	13	X	

Website address ► N/A

14 The books are in care of ► John Barry, Trustee Telephone no ► (304) 348-1472

Located at ► 300 Summers Street, 3rd Fl., Charleston, WV ZIP + 4 ► 25326

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 |

			Yes	No
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		X
	See the instructions for exceptions and filing requirements for Form TD F 90-22 1 If 'Yes,' enter the name of the foreign country ►			

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

			Yes	No
	File Form 4720 if any item is checked in the 'Yes' column, unless an exception applies.			
1 a	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)?	1b	N/A	
	Organizations relying on a current notice regarding disaster assistance check here ► ☐			
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 ► 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 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? ☐ 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

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? ☐ 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 No: 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 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
John Barry P.O. Box 1793, Charleston, WV 25326	Trustee 1.00	0.	0.	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
n/a				
0				
0				
0				
0				

Total number of other employees paid over $50,000 ► None

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
n/a		
Total number of others receiving over $50,000 for professional services ►		None

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	
2	
All other program-related investments See instructions 3	
Total. Add lines 1 through 3 ►	None

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	5,569,289.
b Average of monthly cash balances		1b	142,853.
c Fair market value of all other assets (see instructions)		1c	0.
d **Total** (add lines 1a, b, and c)		1d	5,712,142.
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	5,712,142.
4 Cash deemed held for charitable activities Enter 1-1/2% of line 3 (for greater amount, see instructions)		4	85,682.
5 **Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4		5	5,626,460.
6 **Minimum investment return.** Enter 5% of line 5		6	281,323.

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	281,323.
2a Tax on investment income for 2010 from Part VI, line 5	2a 6,318.		
b Income tax for 2010 (This does not include the tax from Part VI)	2b		
c Add lines 2a and 2b		2c	6,318.
3 Distributable amount before adjustments Subtract line 2c from line 1		3	275,005.
4 Recoveries of amounts treated as qualifying distributions		4	2,144.
5 Add lines 3 and 4		5	277,149.
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	277,149.

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	298,694.
b Program-related investments – total from Part IX-B	1b	0.
2 Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc, purposes	2	
3 Amounts set aside for specific charitable projects that satisfy the a Suitability test (prior IRS approval required)	3a	
b Cash distribution test (attach the required schedule)	3b	
4 **Qualifying distributions** Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	298,694.
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	0.
6 **Adjusted qualifying distributions.** Subtract line 5 from line 4	6	298,694.

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

Part XIII Undistributed Income (see instructions)

		(a) Corpus	(b) Years prior to 2009	(c) 2009	(d) 2010
1 Distributable amount for 2010 from Part XI, line 7					277,149.
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___					
3 Excess distributions carryover, if any, to 2010					
a From 2005	21,864.				
b From 2006	40,849.				
c From 2007	79,114.				
d From 2008	150,556.				
e From 2009	65,996.				
f **Total** of lines 3a through e		358,379.			
4 Qualifying distributions for 2010 from Part XII, line 4 ► $ 298,694.					
a Applied to 2009, but not more than line 2a					
b Applied to undistributed income of prior years (Election required – see instructions)					
c Treated as distributions out of corpus (Election required – see instructions)					
d Applied to 2010 distributable amount					277,149.
e Remaining amount distributed out of corpus		21,545.			
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		379,924.			
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)					
8 Excess distributions carryover from 2005 not applied on line 5 or line 7 (see instructions)		21,864.			
9 **Excess distributions carryover to 2011.** Subtract lines 7 and 8 from line 6a		358,060.			
10 Analysis of line 9					
a Excess from 2006	40,849.				
b Excess from 2007	79,114.				
c Excess from 2008	150,556.				
d Excess from 2009	65,996.				
e Excess from 2010	21,545.				

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

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

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

	Tax year	Prior 3 years			
	(a) 2010	**(b)** 2009	**(c)** 2008	**(d)** 2007	**(e) Total**
2 a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon					
a 'Assets' alternative test — enter					
(1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b 'Endowment' alternative test — enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					
c 'Support' alternative test — enter					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

Part XV Supplementary Information (Complete this part only if the organization had $5,000 or more in assets at any time during the year — see 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))

n/a

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

n/a

2 **Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc, Programs:**

Check here ▶ ☒ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds If the foundation makes gifts, grants, etc, (see instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d

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

n/a

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

n/a

c Any submission deadlines

n/a

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

n/a

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*				
Alderson Broaddus College West Virginia	None	Public Charity	For scholarship	4,400.
Alderson Broaddus College West Virginia	None	Public Charity	For scholarship	4,150.
Asbury Seminary Florida	None	Public Charity	For scholarship	3,000.
Ashland Theological Seminary Ohio	None	Public Charity	For scholarship	2,500.
Dallas Theological Texas	None	Public Charity	For scholarship	5,000.
Dallas Theological Texas	None	Public Charity	For scholarship	5,000.
Dallas Theological Texas	None	Public Charity	For scholarship	5,000.
Emmanual Baptist Church Maryland	None	Public Charity	For scholarship	2,145.
Emmanual Baptist Church Maryland	None	Public Charity	For scholarship	2,145.
See Line 3a statement				226,871.
Total			► **3a**	260,211.
***b** Approved for future payment*				
n/a		n/a	n/a	
Total			► **3b**	

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (see the instructions)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments			14	50.	
4 Dividends and interest from securities			14	155,665.	
5 Net rental income or (loss) from real estate					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory			18	195,738.	0.
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue					
a KLA Tencor Litigation			16	259.	
b Cardinal Health Litigation proceeds			16	383.	
c Sec V AIG Distribution			16	116.	
d					
e					
12 Subtotal Add columns (b), (d), and (e)				352,211.	0.

13 **Total.** Add line 12, columns (b), (d), and (e) 13 352,211.

(See worksheet in line 13 instructions to verify calculations)

Part XVI-B Relationship of Activities to the Accomplishment of Exempt Purposes

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes) (See the instructions)
	n/a

Part XVII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

		Yes	No
1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?			
a Transfers from the reporting foundation to a noncharitable exempt organization of			
(1) Cash	1a(1)		X
(2) Other assets	1a(2)		X
b Other transactions			
(1) Sales of assets to a noncharitable exempt organization	1b(1)		X
(2) Purchases of assets from a noncharitable exempt organization	1b(2)		X
(3) Rental of facilities, equipment, or other assets	1b(3)		X
(4) Reimbursement arrangements	1b(4)		X
(5) Loans or loan guarantees	1b(5)		X
(6) Performance of services or membership or fundraising solicitations	1b(6)		X
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		X

d If the answer to any of the above is 'Yes,' complete the following schedule Colum(b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation If the foundation received less than fair market value in any transaction or sharing arrangement, show in column(d) the value of the goods, other assets, or services received

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No

b If 'Yes,' complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true correct, and complete Declaration of preparer (other than taxpayer or fiduciary) is based on all information of which preparer has any knowledge

Branch Banking & Trust Co; TTEE

By [signature] | 11/15/2011 | Trustee

Signature of officer or trustee | Date | Title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check if ☐ if self-employed	PTIN
Michelle A.S. Lapinski	Michelle A.S. Lapinski	11/10/11		P00285776

Firm's name ▶ PC Accounting & Tax Service — Firm's EIN ▶ 25-1800311

Firm's address ▶ 225 Roberts Lane, Baden PA 15005 — Phone no (724) 869-8760

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	Employer identification number
Franklin W. & Helen S. Bowen Charitable Trust	25-6091907

Organization type (check one)

Filers of: | **Section:**

Form 990 or 990-EZ

☐ 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)

Name of organization
Franklin W. & Helen S. Bowen Charitable Trust

Employer identification number
25-6091907

Part I Contributors (see instructions.)

(a) Number	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	Estate of Joan F Bowen Mutual Life Proceeds Pittsburgh PA 15219	$ 243,367.	Person [X] 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.)

Form 990-PF Part I, Line 6a	Net Gain or Loss From Sale of Assets	2010

Name: Franklin W. & Helen S. Bowen Charitable Trust

Employer Identification Number: 25-6091907

Asset Information:

Description of Property -Publically traded securities/detailed records available
Date Acquired various How Acquired Purchased
Date Sold various Name of Buyer
Sales Price 1,167,367. Cost or other basis (do not reduce by depreciation) 983,648.
Sales Expense Valuation Method
Total Gain (Loss) 183,719. Accumulation Depreciation

Description of Property -Publically traded securities/long term cap gain div
Date Acquired various How Acquired Purchased
Date Sold various Name of Buyer
Sales Price 12,019. Cost or other basis (do not reduce by depreciation)
Sales Expense Valuation Method
Total Gain (Loss) 12,019. Accumulation Depreciation

Description of Property
Date Acquired How Acquired
Date Sold Name of Buyer
Sales Price Cost or other basis (do not reduce by depreciation)
Sales Expense Valuation Method
Total Gain (Loss) Accumulation Depreciation

Description of Property
Date Acquired How Acquired
Date Sold Name of Buyer
Sales Price Cost or other basis (do not reduce by depreciation)
Sales Expense Valuation Method
Total Gain (Loss) Accumulation Depreciation

Description of Property
Date Acquired How Acquired
Date Sold Name of Buyer
Sales Price Cost or other basis (do not reduce by depreciation)
Sales Expense Valuation Method
Total Gain (Loss) Accumulation Depreciation

Description of Property
Date Acquired How Acquired
Date Sold Name of Buyer
Sales Price Cost or other basis (do not reduce by depreciation)
Sales Expense Valuation Method
Total Gain (Loss) Accumulation Depreciation

Description of Property
Date Acquired How Acquired
Date Sold Name of Buyer
Sales Price Cost or other basis (do not reduce by depreciation)
Sales Expense Valuation Method
Total Gain (Loss) Accumulation Depreciation

Description of Property
Date Acquired How Acquired
Date Sold Name of Buyer
Sales Price Cost or other basis (do not reduce by depreciation)
Sales Expense Valuation Method
Total Gain (Loss) Accumulation Depreciation

Form 990-PF, Page 1, Part I, Line 11
Line 11 Stmt

Other income	Rev/Exp Book	Net Inv Inc	Adj Net Inc
KLA Tencor Litigation proceeds	259.	259.	
Cardinal Health Litigation proce	383.	383.	
Sec V AIG Distribution	116.	116.	
Total	758.	758.	

Form 990-PF, Page 1, Part I, Line 23
Line 23 Stmt

Other expenses	Rev/Exp Book	Net Inv Inc	Adj Net Inc	Charity Disb
Office expenses	704.			704.
Safe Deposit Box fees	110.			110.
Total	814.			814.

Form 990-PF, Page 2, Part III, Line 3
Other Increases Stmt

-Adjustment to reconcile assets	
Total	

Form 990-PF, Page 2, Part III, Line 5
Other Decreases Stmt

-Adjustment to reconcile due to several checks posted but not cleared by year end.	19,713.
Total	19,713.

Form 990-PF, Page 11, Part XV, line 3a
Line 3a statement

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	Person or Business Checkbox Amount
a *Paid during the year*				
Emmanual Baptist Church Maryland	None	Public Charity	For scholarship	Person or Business 1,300.
Emmanual Baptist Church Maryland	None	Public Charity	For scholarship	Person or Business 2,145.

Form 990-PF, Page 11, Part XV, line 3a Continued

Line 3a statement

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	Person or Business Checkbox Amount
a *Paid during the year*				
Fayetteville Baptist Church West Virginia	None	Public Charity	For scholarship	Person or Business 500.
First Baptist Church Williamstown West Virginia	None	Public Charity	For scholarship	Person or Business 500.
First Baptist Church Williamstown West Virginia	None	Public Charity	For scholarship	Person or Business 1,000.
First Baptist Church Williamstown West Virginia	None	Public Charity	For scholarship	Person or Business 1,000.
First Baptist Church Williamstown West Virginia	None	Public Charity	For scholarship	Person or Business 1,000.
First Baptist Church Williamstown West Virginia	None	Public Charity	For scholarship	Person or Business 500.
First Baptist Church Williamstown West Virginia	None	Public Charity	For scholarship	Person or Business 500.
Liberty Theological Seminary Virginia		Public Charity	For scholarship	Person or Business 500.
Liberty Theological Seminary Virginia		Public Charity	For scholarship	Person or Business 1,500.
Liberty Theological Seminary Virginia		Public Charity	For scholarship	Person or Business 1,000.
Liberty Theological Seminary Virginia	None	Public Charity	For scholarship	Person or Business 500.
Liberty Theological Seminary Virginia	None	Public Charity	For scholarship	Person or Business 2,000.
Liberty University Virginia	None	Public Charity	For scholarship	Person or Business 2,000.
Liberty University Virginia	None	Public Charity	For scholarship	Person or Business 1,000.
Liberty University Virginia	None	Public Charity	For scholarship	Person or Business 500.

Form 990-PF, Page 11, Part XV, line 3a Continued

Line 3a statement

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	Person or Business Checkbox Amount
a Paid during the year				
Liberty University Virginia	None	Public Charity	For scholarship	Person or Business 978.
Liberty University Virginia	None	Public Charity	For scholarship	Person or Business 2,000.
Liberty University Virginia	None	Public Charity	For scholarship	Person or Business 2,500.
Liberty University Virginia	None	Public Charity	For scholarship	Person or Business 1,500.
Liberty University Virginia	None	Public Charity	For scholarship	Person or Business 1,000.
Liberty University Virginia	None	Public Charity	For scholarship	Person or Business 5,000.
Lovers's Leap Baptist Church West Virginia	None	Public Charity	For scholarship	Person or Business 500.
Marshall University West Virginia	None	Public Charity	For scholarship	Person or Business 5,000.
Marshall University West Virginia	None	Public Charity	For scholarship	Person or Business 2,200.
New Hope Baptist Church Georgia	None	Public Charity	For scholarship	Person or Business 1,300.
Palmer Theological Seminary West Virginia	None	Public Charity	For scholarship	Person or Business 4,500.
Palmer Theological Seminary West Virginia	None	Public Charity	For scholarship	Person or Business 500.
Palmer Theological Seminary West Virginia	None	Public Charity	For scholarship	Person or Business 950.
Palmer Theological Seminary West Virginia	None	Public Charity	For scholarship	Person or Business 750.
Palmer Theological Seminary West Virginia	None	Public Charity	For scholarship	Person or Business 6,500.

Form 990-PF, Page 11, Part XV, line 3a Continued

Line 3a statement

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	Person or Business Checkbox Amount
a *Paid during the year*				
Palmer Theological Seminary West Virginia	None	Public Charity	For scholarship	Person or ☐ Business ☐ 5,000.
Palmer Theological Seminary West Virginia	None	Public Charity	For scholarship	Person or ☐ Business ☐ 4,500.
Palmer Theological Seminary West Virginia	None	Public Charity	For scholarship	Person or ☐ Business ☐ 4,900.
Palmer Theological Seminary West Virginia	None	Public Charity	For scholarship	Person or ☐ Business ☐ 500.
Palmer Theological Seminary West Virginia	None	Public Charity	For scholarship	Person or ☐ Business ☐ 500.
Palmer Theological Seminary West Virginia	None	Public Charity	For scholarship	Person or ☐ Business ☐ 4,000.
Palmer Theological Seminary West Virginia	None	Public Charity	For scholarship	Person or ☐ Business ☐ 5,000.
Philadelphia Biblical University Pennsylvania	None	Public Charity	For scholarship	Person or ☐ Business ☐ 5,000.
Philadelphia Biblical University Pennsylvania	None	Public Charity	For scholarship	Person or ☐ Business ☐ 5,000.
Princeton Theological Seminary New Jersey	None	Public Charity	For scholarship	Person or ☐ Business ☐ 4,420.
Princeton Theological Seminary New Jersey	None	Public Charity	For scholarship	Person or ☐ Business ☐ 5,000.
Southeastern Baptist Theological Seminary North Carolina	None	Public Charity	For scholarship	Person or ☐ Business ☐ 5,000.
Southeastern Baptist Theological Seminary North Carolina	None	Public Charity	For scholarship	Person or ☐ Business ☐ 5,000.
Southeastern Baptist Theological Seminary North Carolina	None	Public Charity	For scholarship	Person or ☐ Business ☐ 6,000.
Southern Baptist Theological Seminary Kentucky	None	Public Charity	For scholarship	Person or ☐ Business ☐ 5,000.

Form 990-PF, Page 11, Part XV, line 3a Continued

Line 3a statement

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	Person or Business Checkbox Amount
a *Paid during the year*				
Southern Baptist Theological Seminary Kentucky	None	Public Charity	For scholarship	Person or Business 500.
Southern Baptist Theological Seminary Kentucky	None	Public Charity	For scholarship	Person or Business 5,000.
Temple University Pennsylvania	None	Public Charity	For scholarship	Person or Business 3,000.
Vienna Baptist Church WI	None	Public Charity	For scholarship	Person or Business 1,667.
Vienna Baptist Church WI	None	Public Charity	For scholarship	Person or Business 1,667.
Vienna Baptist Church WI	None	Public Charity	For scholarship	Person or Business 1,667.
West Virginia Baptist Convention West Virginia	None	Public Charity	For scholarship	Person or Business 3,000.
West Virginia Baptist Convention West Virginia	None	Public Charity	For scholarship	Person or Business 500.
West Virginia Baptist Convention West Virginia	None	Public Chairty	For scholarshipo	Person or Business 20,800.
West Virginia Baptist Convention West Virginia	None	Public Charity	For scholarship	Person or Business 9,510.
West Virginia Baptist Convention West Virginia	None	Public Charity	For scholarship	Person or Business 1,200.
West Virginia Baptist Convention West Virginia	None	Public Charity	For scholarship	Person or Business 1,000.
West Virginia Baptist Convention West Virginia	None	Public Charity	For scholarship	Person or Business 9,850.
West Virginia Baptist Convention West Virginia	None	Public Charity	For scholarship	Person or Business 20,800.
West Virginia Baptist Convention West Virginia	None	Public Charity	For scholarship	Person or Business 1,300.

Form 990-PF, Page 11, Part XV, line 3a Continued

Line 3a statement

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	Person or Business Checkbox Amount
a *Paid during the year*				
West Virginia Baptist Convention West Virginia	None	Public Charity	For scholarship	Person or Business 3,000.
West Virginia University West Virginia	None	Public Charity	For scholarship	Person or Business 2,500.
West Virginia University West Virginia	None	Public Charity	For scholarship	Person or Business 2,500.
West Virginia University West Virginia	None	Public Charity	For scholarship	Person or Business 2,204.
Leon Baptist Church	None	Public Charity	For scholarship	Person or Business 850.
New Hope Baptist Church South Carolina	None	Public Charity	For scholarship	Person or Business 900.
West Virginia Baptist Church West Virginia	None	Public Charity	For scholarship	Person or Business 1,481.
West Virginia Baptist Church West Virginia	None	Public Charity	For scholarship	Person or Business 3,060.
West Virginia Baptist Church West Virginia	None	Public Charity	For scholarship	Person or Business 3,000.
West Virginia Baptist Church West Virginia	None	Public Charity	For scholarship	Person or Business 438.
West Virginia Baptist Church West Virginia	None	Public Charity	For scholarship	Person or Business 448.
West Virginia Baptist Church West Virginia	None	Public Charity	For scholarship	Person or Business 1,661.
Indiana Wesleyan University Indiana	None	Public Charity	For scholarship	Person or Business 500.
West Virginia Baptist Church West Virginia	None	Public Charity	For scholarship	Person or Business 425.
Southern Baptist Theoplogical Kentucky	None	Public Charity	For scholarship	Person or Business 5,000.

Form 990-PF, Page 11, Part XV, line 3a Continued
Line 3a statement

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	Person or Business Checkbox Amount
a *Paid during the year*				
Total				226,871.

Form 990-PF, Page 1, Part I
Line 16a - Legal Fees

Name of Provider	Type of Service Provided	Amount Paid Per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Rothman Gordon	Legal/attorney fees	5,984.			
Total		5,984.			

Form 990-PF, Page 1, Part I
Line 16b - Accounting Fees

Name of Provider	Type of Service Provided	Amount Paid Per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Lloyd Hamblin and Ba	Payroll service fees	1,440.			
Advanced Tax & Accou	Tax preparation fee	3,695.			
Total		5,135.			

Form 990-PF, Page 1, Part I
Line 16c - Other Professional Fees

Name of Provider	Type of Service Provided	Amount Paid Per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
BB&T Trust	fiduciary fees	36,316.			
Total		36,316.			

Form 990-PF, Page 2, Part II, Line 10a
L-10a Stmt

Line 10a - Investments - US and State Government Obligations:	End of Year State and Local Obligations Book Value	State and Local Obligations FMV	End of Year US Government Obligations Book Value	US Government Obligations FMV
$100,000 U S Treasury Note, 4 375%			98,688.	106,328.
$100,000 Federal Home Loan Bank, 5				
$100,000 Federal Home Loan Mort Cor			100,753.	106,909.
$100,000 Federal Mtg Assn, 5 25%, d			100,646.	106,830.
Total			300,087.	320,067.

Form 990-PF, Page 2, Part II, Line 10b
L-10b Stmt

Line 10b - Investments - Corporate Stock:	End of Year Book Value	Fair Market Value
360 shs, Johnson & Johnson	20,747.	22,266.
1,935 shs, Microsoft Corp	57,961.	54,006.
1,315 shs, Intel	27,994.	27,654.
1,265 shs, Comcast Corp	17,669.	27,792.
639 shs, Wells Fargo & Co	17,548.	19,803.
1,055 shs, Cisco Systems	19,338.	21,343.
920 shs, Walt Disney Co	17,820.	34,509.
825 shs, CVS Caremark Corp	24,139.	28,685.
955 shs, Kraft Foods Inc-A	21,669.	30,092.
815 shs, Unilever PLC-Sponsored ADR	19,193.	25,167.
550 shs, Abbott Laboratories	27,064.	26,351.
150 shs, Apache Corp	9,915.	17,885.
457 shs, Schlumberger LTD	20,123.	38,160.
610 shs, Suncor Energy Inc	17,027.	23,357.
2,310 shs, General Electric Co	43,402.	42,250.
500 shs, Hewlett Packard Co	18,695.	21,050.
405 shs, Pepsico, Inc	26,296.	26,459.
160 shs, Berkshire Hathaway Inc Dell Class B	8,873.	12,818.
255 shs, The Travelers Co Inc	13,306.	14,206.
405 shs, Baxter International Inc	21,380.	20,501.
890 shs, Medtronic Inc	27,984.	33,010.
725 shs, Merck & Co Inc	18,560.	26,129.
350 shs, Conoco Phillips	9,227.	23,835.
1,265 shs, ABB LTD Sponsored ADR	18,330.	28,399.
435 shs, A Very Dennison Corp	11,758.	18,418.
580 shs, Pall Corp	13,711.	28,756.
695 shs, Corning Inc	10,237.	13,427.
155 shs, International Business Machines	15,870.	22,748.
25 shs, Google Inc	9,577.	14,849.
440 shs, Oracle Sys Corp	5,896.	13,772.
645 shs, AT&T Inc	16,460.	18,950.
210 shs, Proctor and Gamble	13,341.	13,509.
1,140 shs, Staples Inc	25,717.	25,958.
250 shs, Chevron Corp	9,520.	22,813.
390 shs, American Express	16,189.	16,739.
120 shs, Apple Computer Corp	36,430.	38,707.
1,205 shs, Bank of America Corp	13,821.	16,075.

Form 990-PF, Page 2, Part II, Lıne 10b Contınued
L-10b Stmt

Line 10b - Investments - Corporate Stock:	End of Year Book Value	End of Year Fair Market Value
835 shs, Cenovus Energy Inc	23,704.	27,755.
325 shs, Coca Cola Co	19,974.	21,375.
605 shs, Exxon Mobil Corp	40,474.	44,238.
130 shs, FedEx Corp	11,220.	12,091.
1,005 shs, International Paper Co	25,215.	27,376.
715 shs, JP Morgan Chase and Co	26,691.	30,330.
8451.066 shs, Lazard Emergıng Markets Class Fund #638	182,205.	184,064.
335 shs, Lockheed Martin Corp	23,858.	23,420.
1,190 shs, Lowes Co	25,192.	29,845.
1,040 shs, Metlife Inc	41,361.	46,218.
760 shs, Morgan Stanley	18,681.	20,680.
270 shs, Novartis A G ADR	15,501.	15,917.
995 shs, Pfizer Inc	17,532.	17,422.
405 shs, Utilitıes Select Sector SPDR Fund	12,709.	12,693.
1,790 shs, Southwest Airlines	24,738.	23,234.
630 shs, State Street Corp	26,101.	29,194.
225 shs, Stryker Corp	11,074.	12,083.
355 shs, Target Corp	18,936.	21,346.
505 shs, Texas Instruments	14,837.	16,413.
400 shs, Verızon Comm	12,944.	14,312.
550 shs, Walmart Stores	29,788.	29,662.
545 shs, Covıdıen PIC	21,571.	24,885.
850 shs, Tyco International LTD	32,283.	35,224.
1,225 shs, Tyco Electronics	38,752.	43,365.
-rounding off adjustment	0.	-4.
Total	1,438,128.	1,673,586.

Form 990-PF, Page 2, Part II, Lıne 10c
L- 10c Stmt

Line 10c - Investments - Corporate Bonds:	End of Year Book Value	End of Year Fair Market Value
$75,000 Bank of America Corp, 7.4%, dtd 1/23/01	84,594.	75,123.
$100,000 General Electrıc Cap Corp, 5.45%, dtd 12/6/02	100,952.	107,540.
$100,000 Verizon Virginia Inc, 4.625%, dtd 3/14/03	99,167.	105,617.
$100,000 Cisco Systems Inc	100,793.	100,627.
Total	385,506.	388,907.

Form 990-PF, Page 2, Part II, Lıne 13
L-13 Stmt

Line 13 - Investments - Other:	End of Year Book Value	End of Year Fair Market Value
1,000.000 unıts, Ishares Lehman 7-10 Yr. Treasury Bond Fund	80,589.	93,820.
100,000 unıts, Conoco Phillips 4.6%	113,018.	108,994.

Form 990-PF, Page 2, Part II, Line 13 Continued
L-13 Stmt

Line 13 - Investments - Other:	End of Year Book Value	End of Year Fair Market Value
15,797.907 units, Dodge & Cox Income Fund #147	197,170.	209,006.
12,067.26 units, Pimco Low Duration Fund Cl I #36	122,000.	125,379.
14,018.692 units, Federated Mortgage Inst. Cl 835	135,000.	138,645.
150.000 units, Ishares Lehman 20+ Yr. Treasury Bond Fund	12,724.	14,118.
3,362.003 units, Goldman Sachs Mid Cap Value	129,235.	121,536.
3.007.519 units, Allianz NFJ Large Cap Call I Fd #4650	60,000.	41,835.
5,011.294 units, Federated Interm Corp Bond Cl IS Fund #303	49,518.	50,514.
10,749.856 units, Artisan Mid Cap Value	185,573.	215,857.
8269.834 units, Vanguard Mid Cap Growth Fd #301	131,855.	157,127.
9,596.929 units, Pimco Total Return Fund Cl 1 #35	100,000.	104,127.
500 shs, Ishares Goldman Sachs Investop Corp Bd Fd	52,096.	54,220.
3,920.171 shs, BB&T Equity Income CL 1 Fund #0322	55,000.	54,569.
15,928.408 shs, BB&T Special Opportunities CL 1 Fund #0321	232,745.	283,526.
7852.006 shs, Fidelity Advisor Small Capital Fund Class I #298	160,166.	206,900.
4153.092 shs, Harbor International Fund Inst Class #11	252,383.	251,470.
1,875 shs, IShares Russell 2000 Value Index Fund	129,600.	133,294.
12,065.635 shs, AIM International Growth Fund	245,415.	336,631.
9889.188 shs, Allianz Occ Opportunity Fd Fund	147,250.	227,352.
11,084.688 shs, T Rowe Price Emerging Markets Stock Fund #111	245,415.	391,068.
100,000 units, Goldman Sachs Group Inc 5.45%	108,139.	106,953.
100,000 units, Hewlett Packard Co 2.125%	102,018.	98,743.
100,000 units, Walmart Stores 3.2%	107,340.	104,593.
Total	3,154,249.	3,630,277.

Form 990-PF, Page 2, Part II, Line 15
Other Assets Stmt

Line 15 - Other Assets:	Beginning Year Book Value	End of Year Book Value	End of Year Fair Market Value
Tel Offshore Trust	17,475.	17,475.	0.
Total	17,475.	17,475.	0.

Supporting Statement of:

Form 990-PF, p1/Line 1(a)

Description	Amount
Estate of Joan F. Bowen/NW Mutual proceeds	243,367.
Total	243,367.

2010 990PF	EIN:25-6091907				
Part X, Minimum Investment Return					
	SECURITIES		CASH		AVERAGE CASH
JAN					
FEB					
MAR	$5,670,653 00		$117,633 00	$255,248.00	$127,624 00
			$137,615 00		
APR					
MAY					
JUN	$5,192,055.00		$57,585.00		$87,609.00
			$117,633 00		
JUL					
AUG					
SEPT	$5,401,610 00		$261,659 00		$159,622.00
			$57,585 00		
OCT					
NOV					
DEC	$6,012,838.00		$131,451.00		$196,555.00
			$261,659 00		
	$22,277,156 00		$5,670,653 00		$571,410.00
DIVIDE BY	4			DIVIDED BY	4
MONTHS OF	$5,569,289.00			MONTHS OF	$142,852 50
ACTIVITY				ACTIVITY	
Average	securities		$5,569,289 00		
Average	cash		$142,852.50		
Average Securities & Cash			$5,712,141.50		

- 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 Franklin W. & Helen S. Bowen Charitable Trust	**Employer identification number** 25-6091907
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 c/o John Barry, 300 Summers Street, #3rd Floor	
	City town or post office, state, and ZIP code For a foreign address, see instructions. Charleston WV 25301	

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 ► John Barry, 300 Summers St,Charleston, WV 25301
  Telephone No ► (304) 348-7271 FAX No ►
- 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 Nov 15 , 20 11

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 . More time is needed to obtain complete and accurate information. The balance due has been submitted using the EFTPS on or before August 15, 2011.

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**	$ 4,500.
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**	$ 0.
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**	$ 4,500.

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 ► Michelle A. Lagonda Title ► Accountant Date ► 8/12/2011