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 , and ending

G Check all that apply: ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ Name change

Name of foundation The Gale Foundation	**A Employer identification number** 34-1812999
Number and street (or P O box number if mail is not delivered to street address) 20325 Center Ridge Road — Room/suite 629	B Telephone number (440) 331-8220
City or town, state, and ZIP code Rocky River, OH 44116	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 ☐
H Check type of organization: ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation	E If private foundation status was terminated under section 507(b)(1)(A), check here ☐
I Fair market value of all assets at end of year *(from Part II, col. (c), line 16)* ▶$ 5,303,697.33 J Accounting method: ☐ Cash ☐ Accrual ☒ Other (specify) Modified Cash *(Part I, column (d) must be on cash basis.)*	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a).)

		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue 1	Contributions, gifts, grants, etc., received			N/A	
2	Check ▶ ☒ if the foundation is not required to attach Sch B				
3	Interest on savings and temporary cash investments	377.75	377.75		Statement 1
4	Dividends and interest from securities	106,632.41	106,632.41		Statement 2
5a	Gross rents				
b	Net rental income or (loss)				
6a	Net gain or (loss) from sale of assets not on line 10	4,302.58			
b	Gross sales price for all assets on line 6a 947,385.48				
7	Capital gain net income (from Part IV, line 2)		4,302.58		
8	Net short-term capital gain				
9	Income modifications				
10a	Gross sales less returns and allowances				
b	Less Cost of goods sold				
c	Gross profit or (loss)				
11	Other income				
12	**Total.** Add lines 1 through 11	111,312.74	111,312.74		
Operating and Administrative Expenses 13	Compensation of officers, directors, trustees, etc	0.00	0.00		0.00
14	Other employee salaries and wages				
15	Pension plans, employee benefits				
16a	Legal fees				
b	Accounting fees Stmt 3	6,316.50	0.00		6,316.50
c	Other professional fees Stmt 4	34,535.71	30,784.49		3,751.22
17	Interest				
18	Taxes Stmt 5	803.08	0.00		0.00
19	Depreciation and depletion				
20	Occupancy				
21	Travel, conferences, and meetings				
22	Printing and publications				
23	Other expenses Stmt 6	420.00	220.00		200.00
24	**Total operating and administrative expenses.** Add lines 13 through 23	42,075.29	31,004.49		10,267.72
25	Contributions, gifts, grants paid	228,960.00			228,960.00
26	**Total expenses and disbursements.** Add lines 24 and 25	271,035.29	31,004.49		239,227.72
27	Subtract line 26 from line 12:				
a	Excess of revenue over expenses and disbursements	<159,722.55>			
b	**Net investment income** (if negative, enter -0-)		80,308.25		
c	**Adjusted net income** (if negative, enter -0-)			N/A	

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Part II Balance Sheets

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

		Beginning of year (a) Book Value	End of year (b) Book Value	End of year (c) Fair Market Value
Assets				
1	Cash - non-interest-bearing	828.10	4,271.98	4,271.98
2	Savings and temporary cash investments	2,494,904.45	386,724.80	386,724.80
3	Accounts receivable ▶ 152.63			
	Less: allowance for doubtful accounts ▶		152.63	152.63
4	Pledges receivable ▶			
	Less: allowance for doubtful accounts ▶			
5	Grants receivable			
6	Receivables due from officers, directors, trustees, and other disqualified persons			
7	Other notes and loans receivable ▶			
	Less: allowance for doubtful accounts ▶			
8	Inventories for sale or use			
9	Prepaid expenses and deferred charges		1,196.92	1,196.92
10a	Investments - U.S. and state government obligations			
b	Investments - corporate stock Stmt 7	4,690,546.15	5,220,972.74	4,911,351.00
c	Investments - corporate bonds			
11	Investments - land, buildings, and equipment: basis ▶			
	Less accumulated depreciation ▶			
12	Investments - mortgage loans			
13	Investments - other			
14	Land, buildings, and equipment: basis ▶			
	Less accumulated depreciation ▶			
15	Other assets (describe ▶)			
16	**Total assets** (to be completed by all filers)	7,186,278.70	5,613,319.07	5,303,697.33
Liabilities				
17	Accounts payable and accrued expenses			
18	Grants payable			
19	Deferred revenue			
20	Loans from officers, directors, trustees, and other disqualified persons			
21	Mortgages and other notes payable			
22	Other liabilities (describe ▶)	1,413,237.08	0.00	
23	**Total liabilities** (add lines 17 through 22)	1,413,237.08	0.00	
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	4,342,911.92	4,342,911.92	
28	Paid-in or capital surplus, or land, bldg., and equipment fund	0.00	0.00	
29	Retained earnings, accumulated income, endowment, or other funds	1,430,129.70	1,270,407.15	
30	**Total net assets or fund balances**	5,773,041.62	5,613,319.07	
31	**Total liabilities and net assets/fund balances**	7,186,278.70	5,613,319.07	

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	5,773,041.62
2	Enter amount from Part I, line 27a	2	<159,722.55>
3	Other increases not included in line 2 (itemize) ▶	3	0.00
4	Add lines 1, 2, and 3	4	5,613,319.07
5	Decreases not included in line 2 (itemize) ▶	5	0.00
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	5,613,319.07

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	Short-Term Schedule Attached	P	Various	Various
b	Long-Term Schedule Attached	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	551,615.83		426,289.24	125,326.59
b	395,769.65		516,793.66	<121,024.01>
c				
d				
e				

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

	(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
a				125,326.59
b				<121,024.01>
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	4,302.58
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). If (loss), enter -0- in Part I, line 8		3	N/A

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income.)

If section 4940(d)(2) applies, leave this part blank.

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☒ No

If "Yes," the foundation does not qualify under section 4940(e). Do not complete this part.

1 Enter the appropriate amount in each column for each year; see instructions before making any entries.

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2009	158,243.03	4,113,251.51	.038472
2008	288,860.50	5,120,607.39	.056411
2007	319,496.59	6,675,850.19	.047859
2006	302,575.56	6,225,451.17	.048603
2005	269,062.51	5,932,765.04	.045352

2 Total of line 1, column (d)	2	.236697
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	.047339
4 Enter the net value of noncharitable-use assets for 2010 from Part X, line 5	4	4,896,974.29
5 Multiply line 4 by line 3	5	231,817.87
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	803.08
7 Add lines 5 and 6	7	232,620.95
8 Enter qualifying distributions from Part XII, line 4	8	239,227.72

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

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

1a	Exempt operating foundations described in section 4940(d)(2), check here ▶ ☐ 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 ▶ [X] and enter 1% of Part I, line 27b		1	803.08
c	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b).			
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		2	0.00
3	Add lines 1 and 2		3	803.08
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		4	0.00
5	**Tax based on investment income.** Subtract line 4 from line 3. If zero or less, enter -0-		5	803.08
6	Credits/Payments:			
a	2010 estimated tax payments and 2009 overpayment credited to 2010	6a 2,000.00		
b	Exempt foreign organizations - tax withheld at source	6b		
c	Tax paid with application for extension of time to file (Form 8868)	6c		
d	Backup withholding erroneously withheld	6d		
7	Total credits and payments. Add lines 6a through 6d		7	2,000.00
8	Enter any **penalty** for underpayment of estimated tax. Check here [X] 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	1,196.92
11	Enter the amount of line 10 to be: **Credited to 2011 estimated tax** ▶ 1,196.92 **Refunded** ▶		11	0.00

Part VII-A Statements Regarding Activities

			Yes	No
1a	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 instructions for definition)? *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.*	1b		X
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. ▶ $ 0.00 (2) On foundation managers. ▶ $ 0.00			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ $ 0.00			
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? N/A	4b		
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, col. (c), and Part XV*	7	X	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ OH			
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* See Statement 8	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

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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 ▶ Blossom Business Office, Inc. Telephone no. ▶ (440) 331-8220
Located at ▶ 20325 Center Ridge Rd., #629, Rocky River, OH ZIP+4 ▶ 44116

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

			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 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 ▶			

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.			
1a	During the year did the foundation (either directly or indirectly):			
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☒ No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☒ No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☒ No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☒ Yes ☐ No			
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☒ No			
	(6) Agree to pay money or property to a government official? (**Exception**. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) ☐ Yes ☒ No			
b	If any answer is "Yes" to 1a(1)-(6), did **any** of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 22 of the instructions)?	1b		X
	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 ▶ ______, ______, ______, ______			
b	Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer "No" and attach statement - see instructions.) N/A	2b		
c	If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here. ▶ ______, ______, ______, ______			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ 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.)* N/A	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		X
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2010?	4b		X

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

5a During the year did the foundation pay or incur any amount to:			
(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?	☐ Yes ☒ No		
(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?	☐ Yes ☒ No		
(3) Provide a grant to an individual for travel, study, or other similar purposes?	☐ Yes ☒ No		
(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)?	☐ Yes ☒ No		
(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?	☐ Yes ☒ No		
b If any answer is "Yes" to 5a(1)-(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?	N/A	5b	
Organizations relying on a current notice regarding disaster assistance check here	▶ ☐		
c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? N/A	☐ Yes ☐ No		
If "Yes," attach the statement required by Regulations section 53.4945-5(d)			
6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	☐ Yes ☒ No		
b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		6b	X
If "Yes" to 6b, file Form 8870.			
7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?	☐ Yes ☒ No		
b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?	N/A	7b	

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

1 List all officers, directors, trustees, foundation managers and their compensation.

(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
Schedule Attached	See Schedule ~~0.00~~	0.00	0.00	0.00

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

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

Total number of other employees paid over $50,000 ▶ 0

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

3 Five highest-paid independent contractors for professional services. If none, enter "NONE."

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

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1 N/A	
2	
3	
4	

Part IX-B Summary of Program-Related Investments

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.	Amount
1 N/A	
2	
All other program-related investments. See instructions. 3	
Total. Add lines 1 through 3 ▶	0.00

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities	1a	4,256,756.83
b	Average of monthly cash balances	1b	714,790.67
c	Fair market value of all other assets	1c	
d	**Total** (add lines 1a, b, and c)	1d	4,971,547.50
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) — 1e 0.00		
2	Acquisition indebtedness applicable to line 1 assets	2	0.00
3	Subtract line 2 from line 1d	3	4,971,547.50
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	74,573.21
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3. Enter here and on Part V, line 4	5	4,896,974.29
6	**Minimum investment return** Enter 5% of line 5	6	244,848.71

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	244,848.71
2a	Tax on investment income for 2010 from Part VI, line 5	2a	803.08		
b	Income tax for 2010. (This does not include the tax from Part VI.)	2b			
c	Add lines 2a and 2b			2c	803.08
3	Distributable amount before adjustments. Subtract line 2c from line 1			3	244,045.63
4	Recoveries of amounts treated as qualifying distributions			4	0.00
5	Add lines 3 and 4			5	244,045.63
6	Deduction from distributable amount (see instructions)			6	0.00
7	**Distributable amount** as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1			7	244,045.63

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	239,227.72
b	Program-related investments - total from Part IX-B	1b	0.00
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	239,227.72
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b	5	803.08
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	238,424.64

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

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Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2009	(c) 2009	(d) 2010
1 Distributable amount for 2010 from Part XI, line 7				244,045.63
2 Undistributed income, if any, as of the end of 2010				
a Enter amount for 2009 only			6,670.79	
b Total for prior years: _____ , _____ , _____		0.00		
3 Excess distributions carryover, if any, to 2010:				
a From 2005				
b From 2006				
c From 2007				
d From 2008				
e From 2009				
f **Total** of lines 3a through e	0.00			
4 Qualifying distributions for 2010 from Part XII, line 4: ▶ $ 239,227.72				
a Applied to 2009, but not more than line 2a			6,670.79	
b Applied to undistributed income of prior years (Election required - see instructions)		0.00		
c Treated as distributions out of corpus (Election required - see instructions)	0.00			
d Applied to 2010 distributable amount				232,556.93
e Remaining amount distributed out of corpus	0.00			
5 Excess distributions carryover applied to 2010 (If an amount appears in column (d), the same amount must be shown in column (a).)	0.00			0.00
6 **Enter the net total of each column as indicated below:**				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	0.00			
b Prior years' undistributed income. Subtract line 4b from line 2b		0.00		
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		0.00		
d Subtract line 6c from line 6b. Taxable amount - see instructions		0.00		
e Undistributed income for 2009. Subtract line 4a from line 2a. Taxable amount - see instr.			0.00	
f Undistributed income for 2010. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2011				11,488.70
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)	0.00			
8 Excess distributions carryover from 2005 not applied on line 5 or line 7	0.00			
9 **Excess distributions carryover to 2011.** Subtract lines 7 and 8 from line 6a	0.00			
10 Analysis of line 9:				
a Excess from 2006				
b Excess from 2007				
c Excess from 2008				
d Excess from 2009				
e Excess from 2010				

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 foundation had $5,000 or more in assets at any time during the year-see the instructions.)

1 **Information Regarding Foundation Managers:**

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

None

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

None

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

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

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

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

c Any submission deadlines:

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

Part 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				
Schedule Attached				228,960.00
Total			▶ 3a	228,960.00
b Approved for future payment				
Schedule Attached				11,332.16
Total			▶ 3b	11,332.16

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)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	Related or exempt function income
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	377.75	
4 Dividends and interest from securities			14	106,632.41	
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	4,302.58	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue:					
a					
b					
c					
d					
e					
12 Subtotal. Add columns (b), (d), and (e)		0.00		111,312.74	0.00

13 Total. Add line 12, columns (b), (d), and (e) 13 111,312.74

(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).

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. Column (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
		N/A	

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
N/A		

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

Signature of officer or trustee: [signature] Date: 5-07-11 Title: Treasurer

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☒ if self-employed	PTIN
Kirk A. Linn	[signature]	5-07-11		

Firm's name ▶ Kirk A. Linn Consulting
Firm's EIN ▶
Firm's address ▶ 20325 Center Ridge Rd., #629
Rocky River, OH 44116
Phone no. (440) 331-8220

023622
03-04-11

Form 990-PF Interest on Savings and Temporary Cash Investments Statement 1

Source	Amount
U.S. Bank	377.75
Total to Form 990-PF, Part I, line 3, Column A	377.75

Form 990-PF Dividends and Interest from Securities Statement 2

Source	Gross Amount	Capital Gains Dividends	Column (A) Amount
U.S. Bank	106,632.41	0.00	106,632.41
Total to Fm 990-PF, Part I, ln 4	106,632.41	0.00	106,632.41

Form 990-PF Accounting Fees Statement 3

Description	(a) Expenses Per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Charitable Purposes
Blossom Business Office, Inc.	1,610.50	0.00		1,610.50
Linn, Kirk A.	4,706.00	0.00		4,706.00
To Form 990-PF, Pg 1, ln 16b	6,316.50	0.00		6,316.50

Form 990-PF Other Professional Fees Statement 4

Description	(a) Expenses Per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Charitable Purposes
Cooke & Bieler - Investment Mgmt. Fees	24,474.00	24,474.00		0.00
Horn, Daniel L.	4,949.22	1,198.00		3,751.22
U.S. Bank Custodian Fees	5,112.49	5,112.49		0.00
To Form 990-PF, Pg 1, ln 16c	34,535.71	30,784.49		3,751.22

Form 990-PF Taxes Statement 5

Description	(a) Expenses Per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Charitable Purposes
2010 Sect. 4940 Tax	803.08	0.00		0.00
To Form 990-PF, Pg 1, ln 18	803.08	0.00		0.00

Form 990-PF Other Expenses Statement 6

Description	(a) Expenses Per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Charitable Purposes
Misc. Inv. & Foreign Dividend Fees	220.00	220.00		0.00
Ohio Filing Fee	200.00	0.00		200.00
To Form 990-PF, Pg 1, ln 23	420.00	220.00		200.00

Form 990-PF Corporate Stock Statement 7

Description	Book Value	Fair Market Value
Schedule Attached	5,220,972.74	4,911,351.00
Total to Form 990-PF, Part II, line 10b	5,220,972.74	4,911,351.00

Form 990-PF Explanation Concerning Part VII-A, Line 8b Statement 8

Explanation

Verification of Filing with the Internal Revenue Service has been filed with the Ohio Attorney General. The Attorney General directs that the Verification form be filed in lieu of a copy of the federal tax return, Form 990-PF. The Attorney General has arranged to receive the return directly from the IRS.

The Gale Foundation
2010 Form 990PF FEIN 34-1812999
Part II Balance Sheets
Securities Held

Corporate Stock		12/31/2009 Book Value	Shares		12/31/2010 Book Value		12/31/2010 Market Value
Albany Intl. Corp , Class A	$	82,926 48	2,800	$	82,926 48	$	66,332.00
Allstate Corp		85,294 25	2,000		85,294 25		63,760 00
Amencan Express Co		46,495.20	1,200		46,495 20		51,504 00
Avery Dennison Corp.		143,085 00	3,000		143,085.00		127,020 00
Avon Products, Inc		-	5,000		146,413 55		145,300.00
Bank of America Corp.		157,310 00	4,000		115,460 00		53,360 00
Baxter International, Inc.		106,565.94	4,500		228,177 27		227,790 00
Becton Dickinson & Co		71,799.03	900		71,799 03		76,068 00
Boston Scientific Corp		322,734.70	10,000		109,338 60		75,700.00
Cardinal Health, Inc.		109,625.44	3,000		109,625 44		114,930.00
Carefusion Corp		43,439.96	-		-		-
Chevron Corp.		-	1,700		122,409 54		155,125 00
Chubb Corp.		69,384 00	1,400		69,384 00		83,496 00
Cintas Corp.		-	4,000		108,439.10		111,840 00
City National Corp.		207,397 81	3,100		207,397 81		190,216.00
Darden Restaurants, Inc.		53,415 00	-		-		-
Dell, Inc.		102,937 45	3,500		102,937.45		47,425 00
Diebold, Inc		72,938 25	4,000		119,157.00		128,200 00
Dover Corp		59,042 01	1,000		40,662.01		58,450.00
Eaton Corp		96,109.05	-		-		-
Exxon Mobil Corp.		190,216 46	2,500		190,216.46		182,800 00
General Electric Co.		166,177 20	8,000		201,777 20		146,320 00
Hain Celestial Group, Inc		127,881 75	-		-		-
Harte-Hanks, Inc.		78,023 70	2,000		33,204 00		25,540 00
Illinois Tool Works, Inc.		97,291 00	2,000		97,291 00		106,800 00
Intel Corp.		162,525 00	5,000		162,525 00		105,150 00
International Flavors & Fragrances		144,378 95	1,500		62,274.75		83,385 00
J.P. Morgan Chase & Co.		104,350.00	4,000		164,675.00		169,680 00
Johnson & Johnson		195,390.00	3,000		195,390.00		185,550 00
Kimberly-Clark Corp.		64,600.00	2,500		159,481 00		157,600 00
Kohl's Corp.		-	2,300		108,454 99		124,982 00
Lam Research Corp		-	1,000		37,809 30		51,780.00
Manpower, Inc.		-	1,000		51,735.60		62,760 00
Molex, Inc. Class A		210,029.20	8,500		210,029 20		160,395 00
Omnicom Group, Inc.		120,910.00	3,000		120,910.00		137,400 00
Pfizer, Inc		287,242.93	11,000		287,242 93		192,610 00
Pitney Bowes, Inc.		261,975.40	9,000		261,975.40		217,620 00
Quest Diagnostics, Inc.		-	1,500		81,588 60		80,955.00
Raytheon Co.		-	2,500		117,282 24		115,850 00
Safeway, Inc.		122,212 42	6,100		122,212 42		137,189 00
State Street Corp.		-	1,600		56,290 24		74,144 00
Steelcase, Inc Class A		52,998 40	10,000		66,017 20		105,700 00

Continued on Next Page

The Gale Foundation
2010 Form 990PF FEIN 34-1812999
Part II Balance Sheets
Securities Held

Corporate Stock		12/31/2009 Book Value	Shares		12/31/2010 Book Value		12/31/2010 Market Value
Sysco Corp	$	139,558.00	4,000	$	139,558.00	$	117,600 00
3M Co		-	1,100		96,098.31		94,930 00
Vodafone Group PLC ADR		210,460.62	6,000		164,106 62		158,640.00
Wells Fargo & Co		123,825.55	4,500		123,825.55		139,455 00
Totals	$	4,690,546.15		$	5,220,972 74	$	4,911,351.00

The Gale Foundation
2010 990-PF Part IV
Part IV Capital Gains and Losses for Tax on Investment Income
Sale of Securities - Short-Term
FEIN 34-1812999

Number Sold	Security	How Acquired	Date Acquired	Date Sold	Gross Sales Price	Cost Basis	Gain/(Loss) Short-Term
2,000	Abercrombie & Fitch Co., Cl A	Purchase	09/22/10	11/15/10	90,400 67	72,754 60	17,646 07
800	Darden Restaurants, Inc.	Purchase	12/30/09	03/26/10	35,303 55	28,488.00	6,815 55
700	Darden Restaurants, Inc.	Purchase	12/30/09	10/22/10	32,516 96	24,927 00	7,589.96
500	Eaton Corp.	Purchase	12/29/09	03/26/10	37,199.87	32,036.35	5,163 52
1,000	Eaton Corp	Purchase	12/29/09	11/09/10	93,397 32	64,072 70	29,324 62
2,000	Hain Celestial Group, Inc	Purchase	12/29/09	11/15/10	51,666 72	34,319 80	17,346 92
500	Intl Flavors & Fragrances	Purchase	12/29/09	11/15/10	25,931.81	20,758 25	5,173 56
800	LAM Research Corp.	Purchase	04/01/10	12/20/10	41,614.73	30,247.44	11,367 29
1,000	Manpower, Inc.	Purchase	05/24/10	11/15/10	55,852.65	46,740 90	9,111 75
500	Manpower, Inc.	Purchase	02/08/10	12/20/10	31,972.50	25,590 20	6,382 30
2,000	Vodafone Group PLC ADR	Purchase	11/15/10	11/15/10	55,759.05	46,354.00	9,405 05
	Short - Term Totals				**551,615.83**	**426,289.24**	**125,326.59**

The Gale Foundation
2010 990-PF Part IV
Part IV Capital Gains and Losses for Tax on Investment Income
Sale of Securities - Long-Term
FEIN 34-1812999

Number Sold	Security	How Acquired	Date Acquired	Date Sold	Sales Price	Cost Basis	Gain/(Loss) Long-Term
3,000	Bank of America Corp.	Purchase	07/30/09	12/01/10	32,943 04	41,850 00	(8,906 96)
9,500	Boston Scientific Corp.	Purchase	09/27/07	04/27/10	67,445 05	213,396 10	(145,951.05)
1,500	Carefusion Corp.	Purchase	03/14/08	03/26/10	38,027 21	43,439 96	(5,412 75)
500	Dover Corp	Purchase	07/08/05	04/23/10	26,992.79	18,380 00	8,612 79
4,900	Hain Celestial Group, Inc.	Purchase	11/25/08	11/15/10	126,583.48	93,561 95	33,021 53
2,000	Harte-Hanks, Inc.	Purchase	11/01/07	03/26/10	25,059.68	36,894.70	(11,835 02)
500	Harte-Hanks, Inc.	Purchase	01/02/08	12/28/10	6,319.89	7,925 00	(1,605.11)
1,000	Intl. Flavors & Fragrances	Purchase	09/18/08	07/29/10	46,251.71	40,897 30	5,354.41
500	Intl. Flavors & Fragrances	Purchase	09/18/08	11/15/10	25,931.81	20,448 65	5,483.16
	Williams Comm's Group Class Action	Purchase	LT	04/15/10	214.99	-	214 99
	Long - Term Totals				**395,769.65**	**516,793.66**	**(121,024.01)**

THE GALE FOUNDATION
2010 Form 990-PF
FEIN 34-1812999
Part VIII, Line 1

(a) Name and Address	(b) Title and Time Devoted to Position	(c) Compensation	(d) Contributions to Employee Benefit Plans	(e) Expense Acct., Other Allowances
Benjamin Gale 20325 Center Ridge Rd., #629 Rocky River, OH 44116	President Trustee Part-time	$ - 0 -	$ - 0 -	$ - 0 -
Deborah B. Gale 20325 Center Ridge Rd., #629 Rocky River, OH 44116	Vice-President Trustee Part-time	- 0 -	- 0 -	- 0 -
Thomas V. Gale 20325 Center Ridge Rd., #629 Rocky River, OH 44116	Trustee Part-time	- 0 -	- 0 -	- 0 -
Mary B. Gale 20325 Center Ridge Rd., #629 Rocky River, OH 44116	Trustee Part-time	- 0 -	- 0 -	- 0 -
Deborah G. Freer 20325 Center Ridge Rd., #629 Rocky River, OH 44116	Trustee Part-time	- 0 -	- 0 -	- 0 -
Charles L. Freer 20325 Center Ridge Rd., #629 Rocky River, OH 44116	Trustee Part-time	- 0 -	- 0 -	- 0 -
Daniel L. Horn 20325 Center Ridge Rd., #629 Rocky River, OH 44116	Secretary Part-time	- 0 -	- 0 -	- 0 -
Kirk A. Linn 20325 Center Ridge Rd., #629 Rocky River, OH 44116	Treasurer Part-time	- 0 -	- 0 -	- 0 -
		$ - 0 -	$ - 0 -	$ - 0 -

(c) Compensation

Daniel L. Horn, as Secretary, and Kirk A. Linn, as Treasurer, provide services to the Foundation as independent contractors. Each bills the Foundation based on hours of service rendered. Fees paid to each are included in Part I of Form 990-PF in "Operating and Administrative Expenses". Mr. Horn's fees are listed on line 16c (Other professional fees); Mr. Linn's fees are listed on line 16b (Accounting fees).

The Gale Foundation
2010 Form 990-PF
Part XV Question 3a - Grants Paid During the Year
FEIN 34-1812999

Page 1

Recipient Name	Recipient Address	Relation-Ship	Status	Purpose of Grant	Amount
Alzheimer's Association, National Capital Area Chapter	3701 Pender Dr., #400 Fairfax, VA 22030	N/A	Public	In support of the 2010 Prince William County Memory Walk	$ 2,000 00
Bill Dickey Scholarship Association	1140 E. Washington St., #103 Phoenix, AZ 85034	N/A	Public	General operating support	5,000 00
Bonobo Conservation Initiative	2701 Connecticut Ave., NW, #702 Washington, DC 20008	N/A	Public	In support of the Initiative's general fund	10,000 00
Boys & Girls Club of Fauquier, Inc	169 Keith St. Warrenton, VA 20186	N/A	Public	In support of the "Computer Clubhouse" project	5,000 00
Brevard Life Center for America	1773 Pinewood Rd. Melbourne, FL 32934	N/A	Public	In support of the 2010 Brevard Charities' "White Tie Fundraising Affair" General Operating Support	25,000 00 5,000 00
Buchanan Hall	P.O. Box 450 Upperville, VA 20185	N/A	Public	To assist in reducing Buchanan Hall's existing mortgage	2,000 00
Casting for Recovery	3738 Main St. Manchester, VT 05254	N/A	Public	General operating funds for the Mid-Atlantic Region's activities	2,000 00
Fauquier Family Shelter Services, Inc.	P.O. Box 3599 Warrenton, VA 20188	N/A	Public	Funding for the Vint Hill Transitional Housing of Warrenton, Virginia Program	10,000 00
Fresta Valley Christian School	6428 Wilson Rd. Marshall, VA 20115	N/A	Public	In support of the school's 2010-2011 facility and class needs	11,000.00
Grace Bible Church	4387 Free State Rd Marshall, VA 20115	N/A	Public	General operating support In support of the church's Community Outreach program	20,000 00 2,500 00

The Gale Foundation
2010 Form 990-PF
Part XV Question 3a - Grants Paid During the Year
FEIN 34-1812999

Page 2

Recipient Name	Recipient Address	Relation-Ship	Status	Purpose of Grant	Amount
Houghton College	One Willard Ave. Houghton, NY 14744	N/A	Public	In support of the college's "Mayterm 2010 in Ecuador Program"	5,000.00
Kamba Foundation, Inc	10909 Dugway Rd., Apt. #8 Fillmore, NY 14735	N/A	Public	In support of educational development for youth in rural Eastern Kenya	24,000.00
Living Well Ministries, Inc.	2023 Norwich St. Brunswick, GA 31520	N/A	Public	General operating support	15,000 00
MAP International	4700 Glynco Parkway Brunswick, GA 31525	N/A	Public	To assist with the organization's Haiti earthquake emergency relief	5,000 00
				To assist with the expenses for a site visit to Kenya	10,000 00
				Support for MAP's international office in Nairobi, Kenya and its programs	20,000.00
Maine Wilderness Watershed Trust, Inc	P.O. Box 5660 Augusta, ME 04332	N/A	Public	For land acquisition - watershed conservation matching grant	11,460.00
				Funding for the conservation of the Pierce Pond watershed through land and easement acquisition	30,000 00
Piedmont Environmental Council	P.O. Box 460 Warrenton, VA 20188	N/A	Public	General operating support	2,000.00
Saint James Episcopal Church	73 Culpeper St. Warrenton, VA 20186	N/A	Public	General operating support	2,000.00
Virginia Council, Trout Unlimited	95 Prestwood Dr. Ruckersville, VA 22968	N/A	Public	In support of Trout Unlimited's 2010 Tri-State Youth Conservation and Fishing Camp	5,000.00
				Total to Form 990-PF, Part XV, line 3a	**$ 228,960.00**

The Gale Foundation
2010 Form 990-PF
Part XV Question 3b
Grants and Contributions Approved for Future Payment
FEIN 34-1812999

Recipient Name	Recipient Address	Relation-Ship	Status	Purpose of Grant	Amount
Maine Wilderness Watershed Trust, Inc.	P O Box 5660 Augusta, ME 04332	N/A	Public	For land acquisition - watershed conservation matching grant	$ 11,332 16
				Total to Form 990-PF, Part XV, line 3b	**$ 11,332.16**