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Form **990-EZ****Short Form****Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code

(except black lung benefit trust or private foundation)

- Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions). All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 at the end of the year may use this form.
- The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No 1545-1150

2010**Open to Public Inspection**Department of the Treasury
Internal Revenue Service

A For the 2010 calendar year, or tax year beginning 04/01, 2010, and ending 03/31, 2011

B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Termination
☐ Amended return
☐ Application pending

C Name of organization
BENEVOLENT & PROTECTIVE ORDER OF EL
 Number and street (or P.O. box, if mail is not delivered to street address) Room/suite
113 S FIRST COLONIAL ROAD
 City or town, state or county, and ZIP + 4
VIRGINIA BEACH, VA 23454-4646

D Employer identification number
54-0736051

E Telephone number
757-547-8594

F Group Exemption Number . . . ► 1156

G Accounting method ☐ Cash ☒ Accrual Other (specify) ► _____

H Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

I Website: ► _____

J Tax-exempt status (check only one): ☐ 501(c)(3) ☒ 501(c)(8) (insert no.) ☐ 4947(a)(1) or ☐ 527

K Check ☐ if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$50,000. A form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ► \$ 143710

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I)Check if the organization used Schedule O to respond to any question in this Part I ☒ **X**

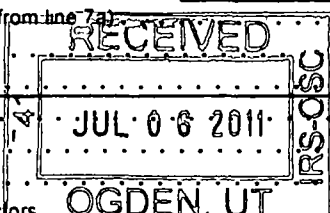
Revenue	1	Contributions, gifts, grants, and similar amounts received	1	4553
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	11346
	4	Investment income	4	12735
	5a	Gross amount from sale of assets other than inventory	5a	
	b	Less cost or other basis and sales expenses	5b	
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6	Gaming and fundraising events		
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	10690
b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1)(attach Schedule G if the sum of such gross income and contributions exceed \$15,000)	6b	61561	
c	Less direct expenses other than fundraising events	6c		
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	72251	
7a	Gross sales of inventory, less returns and allowances	7a	42675	
b	Less cost of goods sold	7b	13937	
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	28738	
8	Other revenue (describe in Schedule O)	8	150	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	129773	
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	11758
	14	Occupancy, rent, utilities, and maintenance	14	28079
	15	Printing, publications, postage, and shipping	15	3346
	16	Other expenses (describe in Schedule O)	16	71934
	17	Total expenses. Add lines 10 through 16	17	115117
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	14656
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	26276
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	-17245
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	23687

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2010)

QNA

SCANNED JUL 19 2011



Form 990-EZ (2010)

Part II: Balance Sheets. (see the instructions for Part II)Check if the organization used Schedule O to respond to any question in this Part II ☒

	(A) Beginning of year	(B) End year
22 Cash, savings, and investments	66965	113869
23 Land and buildings		
24 Other assets (describe in Schedule O)	9321	5005
25 Total assets	76286	118874
26 Total liabilities (describe in Schedule O)	50010	95187
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	26276	23687

Part III: Statement of Program Service Accomplishments (See the instructions for Part III)Check if the organization used Schedule O to respond to any question in this Part III ☐**Expenses**

(Required for section 501(c)(3) and 501(c)(4) organizations and section 4947 (a)(1) trusts, optional for others)

What is the organization's primary exempt purpose?

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title

28		
(Grants \$)	If this amount includes foreign grants, check here ☐	28a
29		
(Grants \$)	If this amount includes foreign grants, check here ☐	29a
30		
(Grants \$)	If this amount includes foreign grants, check here ☐	30a
31 Other program services (describe in Schedule O)		
(Grants \$)	If this amount includes foreign grants, check here ☐	31a
32 Total program service expenses. (add lines 28a through 31a)		32

Part IV List of Officers, Directors, Trustees, and Key Employees List each one even if not compensated (See the instructions for Part IV)Check if the organization used Schedule O to respond to any question in this Part IV ☐

(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 & deferred compensation	(e) Expense account and other allowances
PAUL SHOEMAKER 1705 CORNSILK CIRCLE VIRGINIA BEACH, VA 23456	EXALTED RULER 16	0		
TODD A SPENCER 469 GREENCASTLE LANE VIRGINIA BEACH VA 23464	ESTEEMED LEADING KNIGHT 3	0		
DANIEL M HANEY 2017 HAVILAND DRIVE VIRGINIA BEACH, VA 23454	ESTEEMED LOYAL KNIGHT 3	0		
CLIFF BOCCHICCHIO 3844 CHARTER OAK ROAD VIRGINIA BEACH, VA 23454	ESTEEMED LECTURING KNIGHT 3	0		
SAMANTHA A SPENCER 409 GREENCASTLE LANE VIRGINIA BEACH VA 23452	SECRETARY 12	0		2400
BEVERLY HAMBY 904 SUGAR TREE COURT CHESAPEAKE, VA 23320	TREASURER 12	0		900
BONNIE SHOEMAKER 1705 CORNSILK CIRCLE VIRGINIA BEACH, VA 23456	CHAPLAIN 3	0		
MICHAEL WINTER 133 MATT LANE VIRGINIA BEACH, VA 23464	ESQUIRE 3	0		
JOEL MARQUEZ 2104 SHADE TREE ST VIRGINIA BEACH, VA 23456	INNER GUARD 3	0		
JANICE HANEY 2017 HAVILAND DR VIRGINIA BEACH VA 23454	TILER 3	0		
PAUL DACYCZYN 1516 OHIO AVE VIRGINIA BEACH, VA 23454	HOUSE COMMITTEE CHAIRMAN 12	0		6000

QNA

Part V Other Information (Note the statement requirements in the instructions for Part V)Check if the organization used Schedule O to respond to any question in this Part V ☐

	Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity in Schedule O	33	X
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)	34	X
35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, explain in Schedule O why the organization did not report the income on Form 990-T		
a Did the organization have unrelated business gross income of \$1,000 or more or was it a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements?	35a	X
b If "Yes," has it filed a tax return on Form 990-T for this year (see instructions)?	35b	
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36	X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a	37a	
b Did the organization file Form 1120-POL for this year?	37b	X
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a	X
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	
39 Section 501(c)(7) organizations. Enter		
a Initiation fees and capital contributions included on line 9	39a	
b Gross receipts, included on line 9, for public use of club facilities	39b	
40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ▶ , section 4912 ▶ , section 4955 ▶		
b Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year, that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b	
c Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶		
d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization ▶		
e All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e	X
41 List the states with which a copy of this return is filed ▶ VA		
42a The organization's books are in care of ▶ BEVERLY HAMBY Telephone no ▶ (757) 547-8594		
Located at ▶ 113 S FIRST COLONIAL ROAD, VIRGINIA BEACH VA ZIP + 4 ▶ 23454		
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	42b	X
If "Yes," enter the name of the foreign country ▶		
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
c At any time during the calendar year, did the organization maintain an office outside of the U.S.?	42c	X
If "Yes," enter the name of the foreign country ▶		
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041-Check here ▶ ☐		
and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43		
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a	X
b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b	X
c Did the organization receive any payments for indoor tanning services during the year?	44c	X
d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d	

	Yes	No
45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)?	45	X
a Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R must be completed instead of Form 990EZ	45a	X
46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46	X

Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only. All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 47-49b and 52, and complete the tables for lines 50 and 51

Check if the organization used Schedule O to respond to any question in this Part VI ☐

	Yes	No
47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	47	
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	
49a Did the organization make any transfers to an exempt non-charitable related organization?	49a	
b If "Yes," was the related organization a section 527 organization?	49b	

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				

f Total number of other employees paid over \$100,000 ☐

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
NONE		

d Total number of other independent contractors each receiving over \$100,000 ☐

52 Did the organization complete Schedule A? Note: All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A ☐ Yes ☒ No

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 officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer <i>Beverly A. Hamby</i>		Date <i>6/20/11</i>		
	BEVERLY HAMBY - TREASURER Type or print name and title				
Paid Preparer's Use Only	Print/preparer's name	Preparer's signature <i>Susan B. Towler</i>	Date <i>6/19/11</i>	Check if self-employed ☐	PTIN <i>P01200390</i>
	Firm's name	CARDINAL TAX SERVICE INC		Firm's EIN	54-1385703
	Firm's address	209 HORNSBYVILLE ROAD YORKTOWN, VA 23692		Phone no	(757) 877-2334

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

▶ Attach to Form 990 or Form 990-EZ ▶ See separate instructions.

OMB No. 1545-0047

2010

Open to Public Inspection

Employer identification number

54-0736051

BENEVOLENT & PROTECTIVE ORDER OF EL

Part I

Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

- 1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a ☐ Mail solicitations
b ☐ Internet and email solicitations
c ☐ Phone solicitations
d ☐ In-person solicitations
e ☐ Solicitation of non-government grants
f ☐ Solicitation of government grants
g ☒ Special fundraising events

- 2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☒ No

- b** If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total ▶						

- 3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing

[illegible]

Schedule G (Form 990 or 990-EZ) 2010

Page 2

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000

	(a) Event #1 VARIOUS FUNDRAISIN (event type)	(b) Event #2 (event type)	(c) Other Events (total number)	(d) Total Events (Add col (a) through col (c))
	Revenue			
1 Gross receipts	61561			61561
2 Less Charitable contributions	21736			21736
3 Gross revenue (line 1 minus line 2)	39825			39825
Direct Expenses				
4 Cash prizes				
5 Non-cash prizes				
6 Rent/facility costs				
7 Food and beverages				
8 Entertainment				
9 Other direct expenses	7702			7702
10 Direct expense summary Add lines 4 through 9 in column (d) ▶				7702
11 Net income summary Combine line 3, column(d), and line 10 ▶				32123

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a

	(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col (a) through col (c))
Revenue				
1 Gross revenue		10690		10690
Direct Expenses				
2 Cash prizes				
3 Non-cash prizes				
4 Rent/facility costs				
5 Other direct expenses		7696		7696
6 Volunteer labor	☐ Yes _____ % ☐ No	☒ Yes 100 % ☐ No	☐ Yes _____ % ☐ No	
7 Direct expense summary Add lines 2 through 5 in column (d) ▶				7696
8 Net gaming income summary Combine line 1, column d, and line 7 ▶				2994

9 Enter the state(s) in which the organization operates gaming activities VA

a Is the organization licensed to operate gaming activities in each of these states? ☒ Yes ☐ No

b If "No," Explain

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?

☐ Yes ☒ No

b If "Yes," Explain:

Schedule G (Form 990 or 990-EZ) 2010

Page 3

- 11 Does the organization operate gaming activities with nonmembers? ☐ Yes ☒ No
- 12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☒ No
- 13 Indicate the percentage of gaming activity operated in
- | | | |
|-------------------------------|-----|-----------|
| a The organization's facility | 13a | 100.000 % |
| b An outside facility | 13b | % |
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ► GAMING COMMITTEE CHAIR

Address ► 113 S FIRST COLONIAL ROAD VIRGINIA BEACH, VA 23454

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☒ No
- b If "Yes," enter the amount of gaming revenue received by the organization ► \$ and the amount of gaming revenue retained by the third party ► \$
- c If "Yes," enter name and address

Name ►

Address ►

16 Gaming manager information

Name ► GAMING COMMITTEE CHAIR

Gaming manager compensation ► \$

Description of services provided ► OVERSEE ORDER OF SUPPLIES AND PAYOUTS TO WINNERS

☒ Director/officer
 ☐ Employee
 ☐ Independent contractor

17 Mandatory distributions

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☒ No
- b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$

Part IV Supplemental Information. Complete this part to provide the explanation required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, 17b, as applicable. Also complete this part to provide any additional information (see instructions)

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service
Name of the organization

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.

OMB No. 1545-0047

2010

**Open to Public
Inspection**

BENEVOLENT & PROTECTIVE ORDER OF EL

Employer identification number

54-0736051

FORM 990-EZ, PART I, LINE 8 - OTHER REVENUE:

DESCRIPTION	AMOUNT
ADVERTISING SALES	150
TOTAL:	150

FORM 990-EZ, PART I, LINE 16 - OTHER EXPENSES:

DESCRIPTION	AMOUNT
CHARITY	21736
CONVENTION EXPENSE	3356
DUES	43
FINANCIAL EXPENSE	266
FUNDRAISING EXPENSE	24945
PER CAPITA-GRAND LODGE	2352
PER CAPITA-STATE	489
PULL TABS	7696
SPECIAL EVENTS	7702
SUPPLIES	3349
TOTAL:	71934

OTHER CHANGES IN NET ASSETS OR FUND BALANCES:

DESCRIPTION	AMOUNT
MOVED TO RESTRICTED FUNDS	-17245
TOTAL:	-17245

Name of the organization

Employer identification number

BENEVOLENT & PROTECTIVE ORDER OF EL

54-0736051

FORM 990-EZ, PART II, LINE 24 - OTHER ASSETS:

DESCRIPTION	BEGINNING	ENDING
ACCRUALS	9321	5005
TOTAL:	9321	5005

FORM 990-EZ, PART II, LINE 26 - TOTAL LIABILITIES:

DESCRIPTION	BEGINNING	ENDING
DEFERRED DUES		5005
BUILDING FUND RESTRICTED	50010	90182
TOTAL:	50010	95187