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

2006

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

For calendar year 2006, or tax year beginning , and ending

G Check all that apply: ☐ Initial return ☐ Final return ☒ Amended return ☐ Address change ☐ Name change

Use the IRS label. Otherwise, print or type. See Specific Instructions.	Name of foundation <b>JOSEPH PERSKY FOUNDATION</b>		A Employer identification number <b>04-6057747</b>
	C/O SINGER & LUSARDI		B Telephone number <b>(508) 756-4657</b>
	Number and street (or P.O. box number if mail is not delivered to street address)	Room/suite	
	<b>370 MAIN STREET</b>	<b>925</b>	
	City or town, state, and ZIP code <b>WORCESTER, MA 01608</b>		C If exemption application is pending, check here <input type="checkbox"/>
			D 1. Foreign organizations, check here <input type="checkbox"/>
			2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
H Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation			E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ <b>8,485,200.</b> (Part I, column (d) must be on cash basis.)	J Accounting method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>	

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1 Contributions, gifts, grants, etc., received				N/A	
2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch B					
3 Interest on savings and temporary cash investments		239.	239.		STATEMENT 1
4 Dividends and interest from securities		271,643.	271,643.		STATEMENT 2
5a Gross rents					
b Net rental income or (loss)					
6a Net gain or (loss) from sale of assets not on line 10		220,601.			
b Gross sales price for all assets on line 6a		714,770.			
7 Capital gain net income (from Part IV, line 2)			220,601.		
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		492,483.	492,483.		
13 Compensation of officers, directors, trustees, etc.		0.	0.		0.
14 Other employee salaries and wages					
15 Pension plans, employee benefits					
16a Legal fees STMT 3		100.	100.		0.
b Accounting fees STMT 4		7,394.	7,394.		0.
c Other professional fees STMT 5		2,788.	2,788.		0.
17 Interest					
18 Taxes STMT 6		8,000.	0.		0.
19 Depreciation and depletion					
20 Occupancy					
21 Travel, conferences, and meetings					
22 Printing and publications					
23 Other expenses STMT 7		87.	87.		85.
24 Total operating and administrative expenses. Add lines 13 through 23		18,369.	10,369.		85.
25 Contributions, gifts, grants paid		393,000.			393,000.
26 Total expenses and disbursements. Add lines 24 and 25		411,369.	10,369.		393,085.
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements		81,114.			
b Net investment income (if negative, enter -0-)			482,114.		
c Adjusted net income (if negative, enter -0-)				N/A	

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

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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

End of year

(a) Book Value

(b) Book Value

(c) Fair Market Value

Assets

1	Cash - non-interest-bearing			
2	Savings and temporary cash investments	31,308.	61,601.	61,601.
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			
7	Other notes and loans receivable ▶			
	Less: allowance for doubtful accounts ▶			
8	Inventories for sale or use			
9	Prepaid expenses and deferred charges	480.		
10a	Investments - U.S. and state government obligations STMT 9	2,510,224.	2,840,219.	2,840,219.
b	Investments - corporate stock STMT 10	5,284,892.	5,558,380.	5,558,380.
c	Investments - corporate bonds			
11	Investments - land, buildings, and equipment basis ▶			
	Less: accumulated depreciation ▶			
12	Investments - mortgage loans			
13	Investments - other STMT 11	25,000.	25,000.	25,000.
14	Land, buildings, and equipment basis ▶			
	Less: accumulated depreciation ▶			
15	Other assets (describe ▶)			
16	<b>Total assets</b> (to be completed by all filers)	7,851,904.	8,485,200.	8,485,200.

Liabilities

17	Accounts payable and accrued expenses	7,940.	11,187.	
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 ▶ STATEMENT 12)	210,858.	150,638.	
23	<b>Total liabilities</b> (add lines 17 through 22)	218,798.	161,825.	

Net Assets or Fund Balances

	Foundations that follow SFAS 117, check here ▶ <input type="checkbox"/>			
24	Unrestricted			
25	Temporarily restricted			
26	Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ <input checked="" type="checkbox"/>			
	and complete lines 27 through 31.			
27	Capital stock, trust principal, or current funds	7,633,106.	8,323,375.	
28	Paid-in or capital surplus, or land, bldg., and equipment fund	0.	0.	
29	Retained earnings, accumulated income, endowment, or other funds	0.	0.	
30	<b>Total net assets or fund balances</b>	7,633,106.	8,323,375.	
31	<b>Total liabilities and net assets/fund balances</b>	7,851,904.	8,485,200.	

**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	7,633,106.
2	Enter amount from Part I, line 27a	2	81,114.
3	Other increases not included in line 2 (itemize) ▶ SEE STATEMENT 8	3	609,155.
4	Add lines 1, 2, and 3	4	8,323,375.
5	Decreases not included in line 2 (itemize) ▶	5	0.
6	<b>Total net assets or fund balances at end of year</b> (line 4 minus line 5) - Part II, column (b), line 30	6	8,323,375.

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**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			
b <b>SEE ATTACHED STATEMENT</b>			
c			
d			
e			

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a			
b			
c			
d			
e <b>714,770.</b>		<b>494,169.</b>	<b>220,601.</b>

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			
b			
c			
d			
e			<b>220,601.</b>

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	<b>220,601.</b>
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	<b>N/A</b>

**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))
2005	<b>369,335.</b>	<b>7,537,800.</b>	<b>.048998</b>
2004	<b>337,615.</b>	<b>7,053,197.</b>	<b>.047867</b>
2003	<b>295,124.</b>	<b>6,428,604.</b>	<b>.045908</b>
2002	<b>321,369.</b>	<b>6,220,347.</b>	<b>.051664</b>
2001	<b>254,399.</b>	<b>5,789,646.</b>	<b>.043940</b>

2 Total of line 1, column (d)	2	<b>.238377</b>
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	<b>.047675</b>
4 Enter the net value of noncharitable-use assets for 2006 from Part X, line 5	4	<b>5,410,694.</b>
5 Multiply line 4 by line 3	5	<b>257,955.</b>
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	<b>4,821.</b>
7 Add lines 5 and 6	7	<b>262,776.</b>
8 Enter qualifying distributions from Part XII, line 4 If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions.	8	<b>393,085.</b>

**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 <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling letter: _____ (attach copy of ruling letter if necessary-see instructions)			
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b		1	4,821.
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.
3 Add lines 1 and 2		3	4,821.
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	4,821.
6 Credits/Payments:			
a 2006 estimated tax payments and 2005 overpayment credited to 2006	6a	5,760.	
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	8,245.	
8 Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> 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	3,424.	
11 Enter the amount of line 10 to be: Credited to 2007 estimated tax <input type="checkbox"/> 0. Refunded <input checked="" type="checkbox"/>	11	3,424.	

**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?		X
1b 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.		X
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. ► \$ 0. (2) On foundation managers. ► \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ► \$ 0.		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities.		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		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T.		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XV.	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) ► MA		
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	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 2006 or the taxable year beginning in 2006 (see instructions for Part XIV)? If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes" attach a schedule listing their names and addresses		X

N/A

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

11a	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)	11a		X
b	If "Yes," did the foundation have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in the attachment for line 11a?	11b		
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract?	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Web site address ► <u>N/A</u>	13	X	
14	The books are in care of ► <u>SINGER &amp; LUSARDI</u> Telephone no. ► <u>(508) 756-4657</u> Located at ► <u>370 MAIN STREET, SUITE 925, WORCESTER, MA</u> ZIP+4 ► <u>01608</u>			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the year		15	N/A

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

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

	Yes	No
1a During the year did the foundation (either directly or indirectly):		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
b If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 22 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here	N/A	1b
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 2006?		1c
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 2006, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2006? If "Yes," list the years ► _____, _____, _____	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
b If "Yes," did it have excess business holdings in 2006 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 2006)	N/A	3b
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		4a
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 2006?		4b

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

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

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?

☐ Yes ☒ No

(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?

☐ Yes ☒ No

(3) Provide a grant to an individual for travel, study, or other similar purposes?

☐ Yes ☒ No

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)?

☐ 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 you answered "Yes" to 6b, also 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
SEE STATEMENT 13		0.	0.	0.

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.

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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	5,446,636.
b	Average of monthly cash balances	1b	46,454.
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	5,493,090.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	0.
2	Acquisition indebtedness applicable to line 1 assets	2	0.
3	Subtract line 2 from line 1d	3	5,493,090.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	82,396.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	5,410,694.
6	Minimum investment return. Enter 5% of line 5	6	270,535.

**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	270,535.
2a	Tax on investment income for 2006 from Part VI, line 5	2a	4,821.
b	Income tax for 2006. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	4,821.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	265,714.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	265,714.
6	Deduction from distributable amount (see instructions)	6	0.
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	265,714.

**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	393,085.
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	393,085.
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	4,821.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	388,264.

**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 2005	(c) 2005	(d) 2006
<b>1</b> Distributable amount for 2006 from Part XI, line 7				265,714.
<b>2</b> Undistributed income, if any, as of the end of 2005				
<b>a</b> Enter amount for 2005 only			0.	
<b>b</b> Total for prior years:		0.		
<b>3</b> Excess distributions carryover, if any, to 2006:				
<b>a</b> From 2001				
<b>b</b> From 2002				
<b>c</b> From 2003				
<b>d</b> From 2004				
<b>e</b> From 2005				1,875.
<b>f</b> Total of lines 3a through e	1,875.			
<b>4</b> Qualifying distributions for 2006 from Part XII, line 4: ► \$ 393,085.				
<b>a</b> Applied to 2005, but not more than line 2a			0.	
<b>b</b> Applied to undistributed income of prior years (Election required - see instructions)		0.		
<b>c</b> Treated as distributions out of corpus (Election required - see instructions)	0.			
<b>d</b> Applied to 2006 distributable amount				265,714.
<b>e</b> Remaining amount distributed out of corpus	127,371.			
<b>5</b> Excess distributions carryover applied to 2006 (If an amount appears in column (d), the same amount must be shown in column (a).)	0.			0.
<b>6</b> Enter the net total of each column as indicated below:				
<b>a</b> Corpus Add lines 3f, 4c, and 4e Subtract line 5	129,246.			
<b>b</b> Prior years' undistributed income. Subtract line 4b from line 2b		0.		
<b>c</b> 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.		
<b>d</b> Subtract line 6c from line 6b. Taxable amount - see instructions		0.		
<b>e</b> Undistributed income for 2005. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
<b>f</b> Undistributed income for 2006. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2007				0.
<b>7</b> Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(E) or 4942(g)(3)	0.			
<b>8</b> Excess distributions carryover from 2001 not applied on line 5 or line 7	0.			
<b>9</b> Excess distributions carryover to 2007. Subtract lines 7 and 8 from line 6a	129,246.			
<b>10</b> Analysis of line 9:				
<b>a</b> Excess from 2002				
<b>b</b> Excess from 2003				
<b>c</b> Excess from 2004				
<b>d</b> Excess from 2005				1,875.
<b>e</b> Excess from 2006				127,371.

**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 2006, 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)

**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

Tax year	Prior 3 years			(e) Total
	(a) 2006	(b) 2005	(c) 2004	(d) 2003
<b>b</b> 85% of line 2a				
<b>c</b> Qualifying distributions from Part XII, line 4 for each year listed				
<b>d</b> Amounts included in line 2c not used directly for active conduct of exempt activities				
<b>e</b> Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c				
<b>3</b> Complete 3a, b, or c for the alternative test relied upon:				
<b>a</b> "Assets" alternative test - enter:				
<b>(1)</b> Value of all assets				
<b>(2)</b> Value of assets qualifying under section 4942(j)(3)(B)(i)				
<b>b</b> "Endowment" alternative test - enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed				
<b>c</b> "Support" alternative test - enter:				
<b>(1)</b> Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)				
<b>(2)</b> Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)				
<b>(3)</b> Largest amount of support from an exempt organization				
<b>(4)</b> 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 page 28 of the instructions.)**1 Information Regarding Foundation Managers:**

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

DAVID A. PERSKY

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

NONE

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

Check here ☒ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. (see 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	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
Name and address (home or business)				
<b>a Paid during the year</b>				
SEE STATEMENT 14				
<b>Total</b>			<b>▶ 3a</b>	<b>393,000.</b>
<b>b Approved for future payment</b>				
NONE				
<b>Total</b>			<b>▶ 3b</b>	<b>0.</b>





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

- |          |  | Yes   | No |
|----------|--|-------|----|
| <b>1</b> | 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?  |       |    |
| <b>a</b> | Transfers from the reporting foundation to a noncharitable exempt organization of:   |       |    |
|          | (1) Cash   | 1a(1) | X  |
|          | (2) Other assets   | 1a(2) | X  |
| <b>b</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  |
| <b>c</b> | Sharing of facilities, equipment, mailing lists, other assets, or paid employees   | 1c    | X  |
| <b>d</b> | 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. |       |    |

[illegible]

- 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		01/12/2010 Date	PRESIDENT Title
Paid Preparer's Use Only	Preparer's signature 	Date 1-8-10	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN 014302596
	Firm's name (or yours if self-employed), address, and ZIP code SINGER & LUSARDI 370 MAIN ST., SUITE 925 WORCESTER, MA 01608-1772			EIN  Phone no. (508) 756-4657

**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	463.822 SHS VANGUARD LONG TERM TREASURY FUND	P	VARIOUS	07/24/06
b	864 SHS REGIONS FINANCIAL CORP	P	VARIOUS	10/26/06
c	4000 SHS NATL INFORMATION SVCS CORP	P	VARIOUS	10/26/04
d	15000 SHS EMC CORP	P	VARIOUS	VARIOUS
e	7690 SHS ALPINE US REAL ESTATE EQITY	P	VARIOUS	04/03/06
f	46.905 SHS FIDELITY SELECT ENERGY	P	VARIOUS	04/03/06
g				
h				
i				
j				
k				
l				
m				
n				
o				

(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 5,000.		5,083.	-83.
b 32,737.		10,816.	21,921.
c 163,353.		2,097.	161,256.
d 191,588.		164,970.	26,618.
e 319,596.		309,441.	10,155.
f 2,496.		1,762.	734.
g			
h			
i			
j			
k			
l			
m			
n			
o			

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) Losses (from col (h)) Gains (excess of col (h) gain over col (k), but not less than "-0-")
a			-83.
b			21,921.
c			161,256.
d			26,618.
e			10,155.
f			734.
g			
h			
i			
j			
k			
l			
m			
n			
o			

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	220,601.
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

**Joseph Persky Foundation 04-6057747**

Changes are being made to eliminate fictitious income from a criminally fraudulent Ponzi type scheme (Bernard L. Madoff Investment Securities, LLC).



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FORM 990-PF INTEREST ON SAVINGS AND TEMPORARY CASH INVESTMENTS STATEMENT 1

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SOURCE	AMOUNT
FIDELITY	233.
UBS CASHFUND	6.
TOTAL TO FORM 990-PF, PART I, LINE 3, COLUMN A	239.

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FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 2

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SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	COLUMN (A) AMOUNT
ALLIED CAPITAL COMMERCIAL CORPORATION	13,515.	0.	13,515.
ALPINE US REAL ESTATE EQUITY FUND	192.	0.	192.
CARL P. SHERR & CO.- GENERAL MONEY MARKET FUND	1,794.	0.	1,794.
CERTEGY, INC.	15,200.	0.	15,200.
DFA INTL SMALL CAP VALUE FUND	22,581.	0.	22,581.
DODGE & COX STOCK FUND	16,303.	0.	16,303.
EQUIFAX, INC.	2,560.	0.	2,560.
FIDELITY NATIONAL INFORMATION SVCS CORP	600.	0.	600.
FIDELITY SELECT ENERGY FUNDS	33,499.	0.	33,499.
GENERAL ELECTRIC COMPANY	3,600.	0.	3,600.
GOVERNMENT OF ISRAEL	1,350.	0.	1,350.
J.P. MORGAN MID-CAP VALUE FUND	70,143.	0.	70,143.
NATIONAL WESTMINSTER BANK PLC	1,969.	0.	1,969.
PUBLIC STORAGE	2,524.	0.	2,524.
REGIONS FINANCIAL CORP.	907.	0.	907.
THE VANGUARD GROUP	29,440.	0.	29,440.
THIRD AVENUE REAL ESTATE VALUE FUND	55,466.	0.	55,466.
TOTAL TO FM 990-PF, PART I, LN 4	271,643.	0.	271,643.

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FORM 990-PF	LEGAL FEES	STATEMENT	3
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
LEGAL FEE	100.	100.		0.
TO FM 990-PF, PG 1, LN 16A	100.	100.		0.

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FORM 990-PF	ACCOUNTING FEES	STATEMENT	4
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING FEE	7,394.	7,394.		0.
TO FORM 990-PF, PG 1, LN 16B	7,394.	7,394.		0.

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FORM 990-PF	OTHER PROFESSIONAL FEES	STATEMENT	5
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
INVESTMENT ADVISOR FEE	2,788.	2,788.		0.
TO FORM 990-PF, PG 1, LN 16C	2,788.	2,788.		0.

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FORM 990-PF	TAXES	STATEMENT	6
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
2006 EXCISE TAX ON INVESTMENT INCOME	8,000.	0.		0.
TO FORM 990-PF, PG 1, LN 18	8,000.	0.		0.

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FORM 990-PF	OTHER EXPENSES			STATEMENT	7
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
STATE FILING FEES	85.	85.		85.	
GENERAL EXPENSE	2.	2.		0.	
TO FORM 990-PF, PG 1, LN 23	87.	87.		85.	

FORM 990-PF	OTHER INCREASES IN NET ASSETS OR FUND BALANCES			STATEMENT	8
DESCRIPTION	AMOUNT				
2006 EFFECT OF SFAS 124	206,556.				
PRIOR PLEDGE AND DISCOUNT ADJUSTMENTS PER BOOKS	60,220.				
UNREALIZED LOSSES	342,379.				
TOTAL TO FORM 990-PF, PART III, LINE 3	609,155.				

FORM 990-PF	U.S. AND STATE/CITY GOVERNMENT OBLIGATIONS			STATEMENT	9
DESCRIPTION	U.S. GOV'T	OTHER GOV'T	BOOK VALUE	FAIR MARKET VALUE	
U.S. TREASURY BILLS	X		2,840,219.	2,840,219.	
TOTAL U.S. GOVERNMENT OBLIGATIONS			2,840,219.	2,840,219.	
TOTAL STATE AND MUNICIPAL GOVERNMENT OBLIGATIONS					
TOTAL TO FORM 990-PF, PART II, LINE 10A			2,840,219.	2,840,219.	

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FORM 990-PF	CORPORATE STOCK	STATEMENT 10
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DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
NATIONAL WESTMINSTER BANK PLC ,SERIES B	24,930.	24,930.
PUBLIC STORAGE	164,093.	164,093.
ALLIED CAPITAL COMMERCIAL CORP	189,270.	189,270.
EQUIFAX, INC.	649,600.	649,600.
GENERAL ELECTRIC COMPANY	133,956.	133,956.
REGIONS FINANCIAL CORP.	0.	0.
VANGUARD FIXED INCOME SECURITIES FUND-LONG -TERM		
U. S. TREASURY PORTFOLIO	351,146.	351,146.
VANGUARD GROUP - WINDSOR II	132,555.	132,555.
DODGE & COX STOCK FUND	151,784.	151,784.
EMC CORP. MASS	462,000.	462,000.
CERTEGY, INC.	0.	0.
J.P. MORGAN MID-CAP VALUE FUND	1,338,045.	1,338,045.
DODGE & COX INTERNATIONAL STOCK FUND	295,804.	295,804.
THIRD AVENUE REAL ESTATE VALUE FUND	601,557.	601,557.
ALPINE US REAL ESTATE EQUITY FUND	2,465.	2,465.
DFA INT'L SMALL CAP VALUE FUND	298,965.	298,965.
FIDELITY SELECT ENERGY FUND	225,494.	225,494.
FIDELITY SELECT ENERGY SERVICES FUND	222,718.	222,718.
FIDELITY MID CAP GROWTH FUND	313,998.	313,998.
TOTAL TO FORM 990-PF, PART II, LINE 10B	5,558,380.	5,558,380.

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FORM 990-PF	OTHER INVESTMENTS	STATEMENT 11
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DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
STATE OF ISRAEL	COST	25,000.	25,000.
TOTAL TO FORM 990-PF, PART II, LINE 13		25,000.	25,000.

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FORM 990-PF	OTHER LIABILITIES	STATEMENT 12
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DESCRIPTION	AMOUNT
CONTRIBUTION PLEDGES PAYABLE	150,638.
TOTAL TO FORM 990-PF, PART II, LINE 22, COLUMN B	150,638.

FORM 990-PF      PART VIII - LIST OF OFFICERS, DIRECTORS      STATEMENT 13  
TRUSTEES AND FOUNDATION MANAGERS

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
DAVID A. PERSKY WORCESTER, MA	PRES. & TREAS 0.00	0.	0.	0.
MARLENE PERSKY WORCESTER, MA	SECRETARY 0.00	0.	0.	0.
SUZANNE G. PERSKY WESTON, MA	DIRECTOR 0.00	0.	0.	0.
WARREN E. PERSKY LIGHTHOUSE POINT, FL	DIRECTOR 0.00	0.	0.	0.
MARGUERITE PERSKY CANTON, MA	DIRECTOR 0.00	0.	0.	0.
TOTALS INCLUDED ON 990-PF, PAGE 6, PART VIII		0.	0.	0.

FORM 990-PF      GRANTS AND CONTRIBUTIONS      STATEMENT 14  
PAID DURING THE YEAR

RECIPIENT NAME AND ADDRESS	RECIPIENT RELATIONSHIP AND PURPOSE OF GRANT	RECIPIENT STATUS	AMOUNT
AGE CENTER OF WORCESTER AREA	NONE ENABLE DONEE TO CONTINUE FUNCTION	PUBLIC CHARITY EXEMPT	1,000.
ALZHEIMER'S ASSOCIATION	NONE ENABLE DONEE TO CONTINUE FUNCTION	PUBLIC CHARITY EXEMPT	1,000.

AMERICAN FRIENDS OF MAGEN DAVID ODOM	NONE  ENABLE DONEE TO CONTINUE EXEMPT FUNCTION	PUBLIC CHARITY	1,000.
AMERICAN RED CROSS	NONE  ENABLE DONEE TO CONTINUE EXEMPT FUNCTION	PUBLIC CHARITY	5,000.
ANTI-DEFAMATION LEAGUE	NONE  ENABLE DONEE TO CONTINUE EXEMPT FUNCTION	PUBLIC CHARITY	5,000.
ASPERGER'S ASSOCIATION OF NEW ENGLAND	NONE  ENABLE DONEE TO CONTINUE EXEMPT FUNCTION	PUBLIC CHARITY	5,000.
BANCROFT SCHOOL	NONE  ENABLE DONEE TO CONTINUE EXEMPT FUNCTION	PUBLIC CHARITY	5,000.
BRANDEIS UNIVERSITY	NONE  ENABLE DONEE TO CONTINUE EXEMPT FUNCTION	PUBLIC CHARITY	1,000.
CLARK UNIVERSITY	NONE  ENABLE DONEE TO CONTINUE EXEMPT FUNCTION	PUBLIC CHARITY	15,000.
CLARK UNIVERSITY - HILLEL	NONE  ENABLE DONEE TO CONTINUE EXEMPT FUNCTION	PUBLIC CHARITY	500.
DYNAMY	NONE  ENABLE DONEE TO CONTINUE EXEMPT FUNCTION	PUBLIC CHARITY	2,500.

ECOTARIUM	NONE	PUBLIC CHARITY	2,500.
	ENABLE DONEE TO CONTINUE FUNCTION	EXEMPT	
FACING HISTORY & OURSELVES	NONE	PUBLIC CHARITY	1,000.
	ENABLE DONEE TO CONTINUE FUNCTION	EXEMPT	
GALE FREE LIBRARY	NONE	PUBLIC CHARITY	1,000.
	ENABLE DONEE TO CONTINUE FUNCTION	EXEMPT	
GREATER WORCESTER COMMUNITY FOUNDATION	NONE	PUBLIC CHARITY	10,000.
	ENABLE DONEE TO CONTINUE FUNCTION	EXEMPT	
GREATER WORCESTER LAND TRUST	NONE	PUBLIC CHARITY	1,000.
	ENABLE DONEE TO CONTINUE FUNCTION	EXEMPT	
JEWISH COMMUNITY ENDOWMENT FOUNDATION	NONE	PUBLIC CHARITY	48,000.
	ENABLE DONEE TO CONTINUE FUNCTION	EXEMPT	
JEWISH FAMILY SERVICE OF WORCESTER	NONE	PUBLIC CHARITY	5,000.
	ENABLE DONEE TO CONTINUE FUNCTION	EXEMPT	
JEWISH FEDERATION OF CENTRAL MASS	NONE	PUBLIC CHARITY	65,000.
	ENABLE DONEE TO CONTINUE FUNCTION	EXEMPT	
JEWISH FOUNDATION OF CENTRAL MASS-ISRAEL EMERGENCY CAMPAIGN	NONE	PUBLIC CHARITY	50,000.
	ENABLE DONEE TO CONTINUE FUNCTION	EXEMPT	

JEWISH HEALTHCARE CENTER	NONE	PUBLIC CHARITY	5,000.
	ENABLE DONEE TO CONTINUE EXEMPT FUNCTION		
MASSACHUSETTS COLLEGE OF ART	NONE	PUBLIC CHARITY	2,500.
	ENABLE DONEE TO CONTINUE EXEMPT FUNCTION		
MASSACHUSETTS GENERAL HOSPITAL	NONE	PUBLIC CHARITY	5,000.
	ENABLE DONEE TO CONTINUE EXEMPT FUNCTION		
MUSEUM OF FINE ARTS BOSTON	NONE	PUBLIC CHARITY	2,500.
	ENABLE DONEE TO CONTINUE EXEMPT FUNCTION		
NEW JEWISH ACADEMY	NONE	PUBLIC CHARITY	5,000.
	ENABLE DONEE TO CONTINUE EXEMPT FUNCTION		
OPACUM LAND TRUST	NONE	PUBLIC CHARITY	2,000.
	ENABLE DONEE TO CONTINUE EXEMPT FUNCTION		
QUABOAG-QUACUMQUASIT LAKE ASSOCIATION	NONE	PUBLIC CHARITY	1,000.
	ENABLE DONEE TO CONTINUE EXEMPT FUNCTION		
ROSE ART MUSEUM	NONE	PUBLIC CHARITY	15,000.
	ENABLE DONEE TO CONTINUE EXEMPT FUNCTION		
SARASOTA - MANATEE JEWISH FEDERATION	NONE	PUBLIC CHARITY	10,000.
	ENABLE DONEE TO CONTINUE EXEMPT FUNCTION		



THE INSTITUTE OF CONTEMPORARY ART	NONE	PUBLIC CHARITY	11,000.
	ENABLE DONEE TO CONTINUE EXEMPT FUNCTION		
THE LAHEY CLINIC FOUNDATION	NONE	PUBLIC CHARITY	1,000.
	ENABLE DONEE TO CONTINUE EXEMPT FUNCTION		
UMASS MEMORIAL FOUNDATION	NONE	PUBLIC CHARITY	12,500.
	ENABLE DONEE TO CONTINUE EXEMPT FUNCTION		
UNITED WAY OF CENTRAL MASSACHUSETTS	NONE	PUBLIC CHARITY	20,000.
	ENABLE DONEE TO CONTINUE EXEMPT FUNCTION		
UNIVERSITY OF PENNSYLVANIA	NONE	PUBLIC CHARITY	10,000.
	ENABLE DONEE TO CONTINUE EXEMPT FUNCTION		
WORCESTER ART MUSEUM	NONE	PUBLIC CHARITY	5,000.
	ENABLE DONEE TO CONTINUE EXEMPT FUNCTION		
WORCESTER FOUNDATION FOR BIOMEDICAL RESEARCH	NONE	PUBLIC CHARITY	5,000.
	ENABLE DONEE TO CONTINUE EXEMPT FUNCTION		
WORCESTER JEWISH COMMUNITY CENTER	NONE	PUBLIC CHARITY	50,000.
	ENABLE DONEE TO CONTINUE EXEMPT FUNCTION		
YESHIVA ACHEI TMIMIM ACADEMY	NONE	PUBLIC CHARITY	5,000.
	ENABLE DONEE TO CONTINUE EXEMPT FUNCTION		

JOSEPH PERSKY FOUNDATION C/O SINGER & LU

04-6057747

TOTAL TO FORM 990-PF, PART XV, LINE 3A

393,000.