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

OMB No 1545-0052

**2006**Department of the Treasury  
Internal Revenue Service

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

For calendar year 2006, or tax year beginning 3/01, 2006, and ending 2/28, 2007

G Check all that apply: ☐ Initial return ☐ Final return ☒ Amended return ☐ Address change ☐ Name changeUse the  
IRS label.  
Otherwise,  
print  
or type.  
See Specific  
Instructions.Humane Society of the Commonwealth of MA  
c/o HCM, 75 Federal St, Ste 1100  
Boston, MA 02110-1911

A Employer identification number

04-2104291

B Telephone number (see instructions)

617-357-9110

C If exemption application is pending, check here ☐D 1 Foreign organizations, check here ☐2 Foreign organizations meeting the 85% test, check here and attach computation ☐E If private foundation status was terminated under section 507(b)(1)(A), check here ☐F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐H Check type of organization: ☒ Section 501(c)(3) exempt private foundation  
☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation

I Fair market value of all assets at end of year (from Part II, column (c), line 16)

\$ 5,032,451.

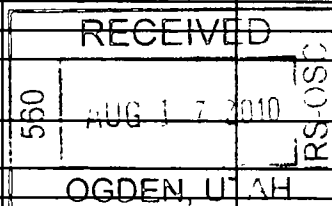
J Accounting method: ☒ Cash ☐ Accrual  
☐ Other (specify) \_\_\_\_\_

(Part I, column (d) must be on cash basis.)

**Part I Analysis of Revenue and Expenses**

(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions).)

	(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 (att sch)				
2 Ck <input checked="" type="checkbox"/> if the foundn is not req to att Sch B				
3 Interest on savings and temporary cash investments			N/A	
4 Dividends and interest from securities	155,520.	155,667.		
5a Gross rents				
b Net rental income or (loss) . . .				
6a Net gain/(loss) from sale of assets not on line 10	501,214.			
b Gross sales price for all assets on line 6a . . . 1,562,727.				
7 Capital gain net income (from Part IV, line 2)		501,214.		
8 Net short-term capital gain				
9 Income modifications				
10a Gross sales less returns and allowances				
b Less: Cost of goods sold				
c Gross profit/(loss) (att sch)				
11 Other income (attach schedule)				
12 Total. Add lines 1 through 11	656,734.	656,881.		
13 Compensation of officers, directors, trustees, etc	0.			
14 Other employee salaries and wages	25,639.			25,639.
15 Pension plans, employee benefits	11,159.			11,159.
16a Legal fees (attach schedule)				
b Accounting fees (attach sch) . See St 1	550.	137.		138.
c Other prof fees (attach sch) See St 2	15,599.	13,360.		2,233.
17 Interest				
18 Taxes (attach schedule) See Stmt 3	18,235.	2,068.		
19 Depreciation (attach schedule) and depletion				
20 Occupancy	8,148.			8,148.
21 Travel, conferences, and meetings	2,627.			2,627.
22 Printing and publications.	1,570.			1,570.
23 Other expenses (attach schedule) See Statement 4	15,935.			15,935.
24 Total operating and administrative expenses. Add lines 13 through 23	99,462.	15,565.		67,449.
25 Contributions, gifts, grants paid Part. XV	201,407.			201,407.
26 Total expenses and disbursements. Add lines 24 and 25	300,869.	15,565.		268,856.
27 Subtract line 26 from line 12:				
a Excess of revenue over expenses and disbursements	355,865.			
b Net investment income (if negative, enter -0-)		641,316.		
c Adjusted net income (if negative, enter -0-)				

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FLEXCERADMINISTRATIVE  
AND  
OPERATING  
EXPENSES

Part II. Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions)	Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
ASSETS	1	Cash — non-interest-bearing	2,547.	10,471.	10,471.
	2	Savings and temporary cash investments	21,764.	44,373.	44,373.
	3	Accounts receivable			
		Less: allowance for doubtful accounts			
	4	Pledges receivable			
		Less: allowance for doubtful accounts			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7	Other notes and loans receivable (attach sch)			
		Less: allowance for doubtful accounts			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10a	Investments — U.S. and state government obligations (attach schedule) Statement 5	1,252,112.	1,009,290.	988,692.
	b	Investments — corporate stock (attach schedule) Statement 6	2,312,244.	2,509,873.	3,622,119.
	c	Investments — corporate bonds (attach schedule) Statement 7		371,871.	366,796.
LIABILITIES	11	Investments — land, buildings, and equipment: basis			
		Less: accumulated depreciation (attach schedule)			
	12	Investments — mortgage loans			
	13	Investments — other (attach schedule)			
	14	Land, buildings, and equipment: basis			
		Less: accumulated depreciation (attach schedule)			
	15	Other assets (describe)			
	16	Total assets (to be completed by all filers — see instructions. Also, see page 1, item i)	3,588,667.	3,945,878.	5,032,451.
	17	Accounts payable and accrued expenses			
	18	Grants payable			
FUNDS	19	Deferred revenue			
	20	Loans from officers, directors, trustees, & other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe)			
	23	Total liabilities (add lines 17 through 22)	0.	0.	
		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.			
BALANCES	27	Capital stock, trust principal, or current funds			
	28	Paid-in or capital surplus, or land, building, and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds	3,588,667.	3,945,878.	
	30	Total net assets or fund balances (see instructions)	3,588,667.	3,945,878.	
	31	Total liabilities and net assets/fund balances (see instructions)	3,588,667.	3,945,878.	

## 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	3,588,667.
2	Enter amount from Part I, line 27a	2	355,865.
3	Other increases not included in line 2 (itemize) See Statement 8	3	1,346.
4	Add lines 1, 2, and 3	4	3,945,878.
5	Decreases not included in line 2 (itemize)	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5) — Part II, column (b), line 30	6	3,945,878.

**Part IV Capital Gains and Losses for Tax on Investment Income**

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse; or common stock, 200 shares MLC Company)		(b) How acquired P — Purchase D — Donation	(c) Date acquired (month, day, year)	(d) Date sold (month, day, year)
<b>1a Publicly-traded securities</b>		<b>P</b>	<b>Various</b>	<b>Various</b>
<b>b</b>				
<b>c</b>				
<b>d</b>				
<b>e</b>				

(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)
<b>a</b> 1,562,727.		1,061,513.	501,214.
<b>b</b>			
<b>c</b>			
<b>d</b>			
<b>e</b>			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Column (h) gain minus column (k), but not less than -0-) or Losses (from column (h))
(i) Fair Market Value as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of column (i) over column (j), if any	
<b>a</b>			501,214.
<b>b</b>			
<b>c</b>			
<b>d</b>			
<b>e</b>			

<b>2</b> Capital gain net income or (net capital loss)	<div style="border: 1px solid black; padding: 2px;">           If gain, also enter in Part I, line 7            If (loss), enter -0- in Part I, line 7         </div>	<b>2</b>	501,214.
<b>3</b> Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c) (see instructions). If (loss), enter -0- in Part I, line 8		<b>3</b>	0.

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

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

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

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period?

☒ Yes☐ No

If 'Yes,' the foundation does not qualify under section 4940(e). Do not complete this part. N/A

**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 (column (b) divided by column (c))
2005			
2004			
2003			
2002			
2001			

<b>2</b> Total of line 1, column (d)	<b>2</b>	
<b>3</b> 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	<b>3</b>	
<b>4</b> Enter the net value of noncharitable-use assets for 2006 from Part X, line 5	<b>4</b>	
<b>5</b> Multiply line 4 by line 3	<b>5</b>	
<b>6</b> Enter 1% of net investment income (1% of Part I, line 27b)	<b>6</b>	
<b>7</b> Add lines 5 and 6	<b>7</b>	
<b>8</b> Enter qualifying distributions from Part XII, line 4	<b>8</b>	

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)**

1 a Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter 'N/A' on line 1. Date of ruling 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 type="checkbox"/> and enter 1% of Part I, line 27b		1	12,826.
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, column (b)			
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		2	0.
3 Add lines 1 and 2		3	12,826.
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	12,826.
6 Credits/Payments:			
a 2006 estimated tax prmts and 2005 overpayment credited to 2006	6a	6,504.	
b Exempt foreign organizations – tax withheld at source	6b		
c Tax paid with application for extension of time to file (Form 8868)	6c	6,500.	
d Backup withholding erroneously withheld	6d		
7 Total credits and payments Add lines 6a through 6d.	7	13,004.	
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	0.	
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	178.	
11 Enter the amount of line 10 to be: Credited to 2007 estimated tax 178. Refunded	11	0.	

**Part VII-A Statements Regarding Activities**

	Yes	No
1 a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for definition)?		X
If the answer is 'Yes' to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.		
c Did the foundation file Form 1120-POL for this year?		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
4 a 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?	N/A	
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If 'Yes,' attach the statement required by General Instruction T.		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, column (c), and Part XV	X	
8 a 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

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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, an annuities described in the attachment for line 11a?	11b	N/A	
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? Website address <u>www.masslifesavingwards.com</u>	13	X	
14	The books are in care of <u>Charles E. Clapp III</u> Telephone no. <u>617-357-9110</u> Located at <u>c/o HCM, 75 Federal Street, Ste 1100, Boston M</u> ZIP + 4 <u>02110-1911</u>			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here <u>N/A</u> and enter the amount of tax-exempt interest received or accrued during the year <u>15</u>			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 checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(6) Agree to pay money or property to a government official? (Exception. Check 'No' if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b If any answer is 'Yes' to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? Organizations relying on a current notice regarding disaster assistance check here <input type="checkbox"/>	1b	X
c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2006?	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 2006, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2006? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If 'Yes,' list the years <u>20_02_ , 20_03_ , 20_04_ , 20_00_</u>		
b Are there any years listed in 2a for which the foundation is <b>not</b> 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)	2b	X
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. <u>20_02_ , 20_03_ , 20_04_ , 20_00_</u>		
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.)	3b	N/A
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	X
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2006?	4b	X

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

**b** If any answer is 'Yes' to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?

5b N/A

Organizations relying on a current notice regarding disaster assistance check here ☐**c** If the answer is 'Yes' to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? ☐ Yes ☒ No

N/A

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?

7b N/A

**Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors****1** List all officers, directors, trustees, foundation managers and their compensation (see instructions).

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
See Statement 9		0.	0.	0.

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

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
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 – (see instructions). 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 (see instructions)

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	
<b>Total.</b> 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.)

<b>1</b> Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
<b>a</b> Average monthly fair market value of securities	<b>1a</b>	4,893,165.
<b>b</b> Average of monthly cash balances	<b>1b</b>	74,000.
<b>c</b> Fair market value of all other assets (see instructions)	<b>1c</b>	
<b>d</b> Total (add lines 1a, b, and c)	<b>1d</b>	4,967,165.
<b>e</b> Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	<b>1e</b>	0.
<b>2</b> Acquisition indebtedness applicable to line 1 assets	<b>2</b>	0.
<b>3</b> Subtract line 2 from line 1d	<b>3</b>	4,967,165.
<b>4</b> Cash deemed held for charitable activities. Enter 1-1/2% of line 3 (for greater amount, see instructions)	<b>4</b>	74,507.
<b>5</b> Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	<b>5</b>	4,892,658.
<b>6</b> Minimum investment return. Enter 5% of line 5	<b>6</b>	244,633.

**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.)

<b>1</b> Minimum investment return from Part X, line 6	<b>1</b>	244,633.
<b>2a</b> Tax on investment income for 2006 from Part VI, line 5	<b>2a</b>	12,826.
<b>b</b> Income tax for 2006 (This does not include the tax from Part VI.)	<b>2b</b>	
<b>c</b> Add lines 2a and 2b	<b>2c</b>	12,826.
<b>3</b> Distributable amount before adjustments. Subtract line 2c from line 1	<b>3</b>	231,807.
<b>4</b> Recoveries of amounts treated as qualifying distributions	<b>4</b>	
<b>5</b> Add lines 3 and 4	<b>5</b>	231,807.
<b>6</b> Deduction from distributable amount (see instructions)	<b>6</b>	
<b>7</b> Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	<b>7</b>	231,807.

**Part XII Qualifying Distributions** (see instructions)

<b>1</b> Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
<b>a</b> Expenses, contributions, gifts, etc. — total from Part I, column (d), line 26	<b>1a</b>	268,856.
<b>b</b> Program-related investments — total from Part IX-B.	<b>1b</b>	
<b>2</b> Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	<b>2</b>	
<b>3</b> Amounts set aside for specific charitable projects that satisfy the:		
<b>a</b> Suitability test (prior IRS approval required)	<b>3a</b>	
<b>b</b> Cash distribution test (attach the required schedule)	<b>3b</b>	
<b>4</b> Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	<b>4</b>	268,856.
<b>5</b> Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b (see instructions)	<b>5</b>	
<b>6</b> Adjusted qualifying distributions. Subtract line 5 from line 4	<b>6</b>	268,856.

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

**Part XIII Undistributed Income** (see instructions)

	(a) Corpus	(b) Years prior to 2005	(c) 2005	(d) 2006
<b>1</b> Distributable amount for 2006 from Part XI, line 7				231,807.
<b>2</b> Undistributed income, if any, as of the end of 2005:				
<b>a</b> Enter amount for 2005 only			224,078.	
<b>b</b> Total for prior years: 20 <u>02</u> , 20 <u>03</u> , 20 <u>04</u>		77,224.		
<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				
<b>f</b> Total of lines 3a through e	0.			
<b>4</b> Qualifying distributions for 2006 from Part XII, line 4: \$ <u>268,856.</u>				
<b>a</b> Applied to 2005, but not more than line 2a			224,078.	
<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				44,778.
<b>e</b> Remaining amount distributed out of corpus	0.			
<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	0.			
<b>b</b> Prior years' undistributed income. Subtract line 4b from line 2b		77,224.		
<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		77,224.		
<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 instructions			0.	
<b>f</b> Undistributed income for 2006. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2007.				187,029.
<b>7</b> Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(E) or 4942(g)(3) (see instructions)	0.			
<b>8</b> Excess distributions carryover from 2001 not applied on line 5 or line 7 (see instructions).	0.			
<b>9</b> Excess distributions carryover to 2007. Subtract lines 7 and 8 from line 6a	0.			
<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				
<b>e</b> Excess from 2006				

N/A

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

See Statement for Line 2a

**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
<i>a</i> Paid during the year				
Awards to individuals See attachment	None	N/A	To recognize the efforts of individuals who voluntarily attempt to save lives.	154,000.
Awards to organizations See attachment	N/A	Public	See attachment	47,407.
<b>Total</b>			<b>3a</b>	201,407.
<i>b</i> Approved for future payment				
<b>Total</b>			<b>3b</b>	

**Part XVI-A Analysis of Income-Producing Activities**

Enter gross amounts unless otherwise indicated.

Enter gross amounts unless otherwise indicated.	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (see instructions)
	(a) Business code	(b) Amount	(c) Exclu- sion code	(d) Amount	
1 Program service revenue:					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities			14	155,520.	
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	501,214.	
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)				656,734.	
13 Total. Add line 12, columns (b), (d), and (e)				13	656,734.

(See worksheet in the instructions for line 13 to verify calculations.)

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

[illegible]



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

	(a) Expenses per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Charitable Purposes
Tax preparation . . . . .	\$ 550.	\$ 137.		\$ 138.
Total	<u>\$ 550.</u>	<u>\$ 137.</u>		<u>\$ 138.</u>

**Statement 2**  
**Form 990-PF, Part I, Line 16c**  
**Other Professional Fees**

	(a) Expenses per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Charitable Purposes
Investment/administration expenses	\$ 15,599.	\$ 13,360.		\$ 2,233.
Total	<u>\$ 15,599.</u>	<u>\$ 13,360.</u>		<u>\$ 2,233.</u>

**Statement 3**  
**Form 990-PF, Part I, Line 18**  
**Taxes**

	(a) Expenses per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Charitable Purposes
Excise tax..	\$ 16,167.			
Foreign tax . . . . .	2,068.	\$ 2,068.		
Total	<u>\$ 18,235.</u>	<u>\$ 2,068.</u>		<u>\$ 0.</u>

**Statement 4**  
**Form 990-PF, Part I, Line 23**  
**Other Expenses**

	(a) Expenses per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Charitable Purposes
Dues and memberships	\$ 650.			\$ 650.
Insurance . . . . .	757.			757.
Medals and certificates . . . . .	8,560.			8,560.
Moving expenses..	3,000.			3,000.
Office expense . . . . .	2,853.			2,853.
State or local filing fees . . . . .	115.			115.
Total	<u>\$ 15,935.</u>	<u>\$ 0.</u>		<u>\$ 15,935.</u>

## Humane Society of the Commonwealth of MA

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**Statement 5**  
**Form 990-PF, Part II, Line 10a**  
**Investments - U.S. and State Government Obligations**

<u>U.S. Government Obligations</u>	<u>Valuation Method</u>	<u>Book Value</u>	<u>Fair Market Value</u>
U.S. Government Obligations	Cost	\$ 1,009,290.	\$ 988,692.
		\$ 1,009,290.	\$ 988,692.
	Total	<u>\$ 1,009,290.</u>	<u>\$ 988,692.</u>

**Statement 6**  
**Form 990-PF, Part II, Line 10b**  
**Investments - Corporate Stocks**

<u>Corporate Stocks</u>	<u>Valuation Method</u>	<u>Book Value</u>	<u>Fair Market Value</u>
1,000 shs Bank of America Corp	Cost	\$ 45,967.	\$ 50,830.
400 shs Chubb Corp	Cost	20,819.	20,428.
400 shs CIT Group Inc	Cost	23,123.	22,592.
300 shs Goldman Sachs Group	Cost	28,923.	60,525.
1,200 shs JP Morgan Chase	Cost	36,414.	59,268.
920 shs Lehman Brothers Holdings	Cost	29,381.	67,445.
500 shs Merrill Lynch	Cost	46,015.	41,840.
500 shs State Street Corp	Cost	24,400.	32,755.
700 shs US Bancorp	Cost	19,985.	24,962.
3,000 shs Wells Fargo & Co	Cost	7,884.	104,100.
500 shs Abbott Laboratories	Cost	19,775.	27,310.
500 shs Amgen	Cost	32,916.	32,130.
500 shs Johnson & Johnson	Cost	6,064.	31,465.
2,000 shs Pfizer	Cost	76,620.	49,920.
500 shs Sanofi Synthelabo	Cost	20,475.	21,205.
1,300 shs Schering Plough Corp	Cost	32,292.	30,498.
920 shs Unitedhealth Group Inc	Cost	17,329.	48,006.
500 shs Wyeth	Cost	17,277.	24,470.
700 shs Altria Group	Cost	61,488.	58,996.
800 shs Pepsico	Cost	32,698.	50,520.
520 shs Procter & Gamble	Cost	24,996.	33,015.
1,000 shs Hilton Hotels Corp	Cost	28,294.	35,270.
2,000 shs News Corp	Cost	44,108.	47,680.
250 shs Nike Inc Class B	Cost	20,487.	26,118.
500 shs Supervalu Inc	Cost	19,005.	18,480.
1,200 shs TJX Companies Inc	Cost	35,292.	33,000.
800 shs Target Corp	Cost	37,899.	49,224.
1,000 shs Wal-Mart Stores Inc	Cost	56,860.	48,310.
700 shs Walgreens	Cost	31,493.	31,290.
250 shs Allegheny Technologies Inc	Cost	25,717.	25,580.
800 shs Apache Corp	Cost	28,600.	54,768.
1,400 Exxon Mobil Corp	Cost	528.	100,352.
900 shs Halliburton Co	Cost	26,595.	27,828.
800 shs Royal Dutch Shell	Cost	7,544.	52,008.
500 shs Praxair	Cost	23,787.	30,845.
500 shs Accenture Ltd	Cost	18,625.	17,890.
500 shs Apple Inc.	Cost	33,560.	42,305.
2,700 shs Cisco Sys	Cost	20,433.	70,038.
700 shs Cognizant Technology Solutions	Cost	59,129.	63,140.
350 shs Eaton Corp	Cost	27,009.	28,350.



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**Statement 6 (continued)**  
**Form 990-PF, Part II, Line 10b**  
**Investments - Corporate Stocks**

<u>Corporate Stocks</u>	<u>Valuation Method</u>	<u>Book Value</u>	<u>Fair Market Value</u>
700 shs Emerson Electric	Cost	\$ 31,010.	\$ 30,135.
3,000 shs General Electric	Cost	89.	104,730.
75 shs Google Inc Cl A	Cost	28,663.	33,709.
600 shs Honeywell Intl.	Cost	21,502.	27,840.
1,120 shs Ingersoll-Rand Co Cl A	Cost	20,029.	48,496.
3,000 shs Microsoft Corp	Cost	83,860.	84,510.
450 shs Omnicom Group	Cost	46,840.	46,629.
2,000 shs Oracle Corp	Cost	34,220.	32,860.
1,000 shs Qualcomm Inc	Cost	44,680.	40,300.
600 shs Thermo Fisher Scientific	Cost	19,637.	27,156.
1,300 shs AT&T	Cost	48,542.	47,840.
900 shs Exelon Corp	Cost	24,728.	59,337.
500 shs TXU Corp	Cost	25,155.	33,095.
11,942.952 shs Mellon Emerging Markets	Cost	173,748.	246,144.
30,975.352 shs Mellon International Fd	Cost	380,208.	530,608.
25,413.147 shs Mellon Mid Cap Stk Fd	Cost	195,561.	343,332.
13,340.952 shs Mellon Small Cap Stk Fd	Cost	161,595.	190,642.
	Total	\$ 2,509,873.	\$ 3,622,119.

**Statement 7**  
**Form 990-PF, Part II, Line 10c**  
**Investments - Corporate Bonds**

<u>Corporate Bonds</u>	<u>Valuation Method</u>	<u>Book Value</u>	<u>Fair Market Value</u>
25,000 American Express 3.75% 11/20/07	Cost	\$ 25,000.	\$ 24,734.
15,000 AOL Time-Warner 6.875% 5/01/12	Cost	15,696.	16,070.
10,000 Bankamerica Corp 5.875% 2/15/09	Cost	10,575.	10,171.
25,000 Bear Stearns Co 4.5% 10/28/10	Cost	25,549.	24,546.
15,000 CIT Group Hldgs 5.875% 10/15/08	Cost	16,168.	15,056.
25,000 Countrywide Home 3.25% 5/21/08	Cost	24,866.	24,402.
15,000 FPL Group Cap 6.125% 5/15/07	Cost	16,256.	15,024.
25,000 General Elec Cap 6.75% 3/15/32	Cost	29,178.	29,069.
25,000 Goldman Sachs 5.25% 4/1/13	Cost	24,162.	25,017.
25,000 Household Fin 6.375% 10/15/11	Cost	27,491.	26,298.
25,000 JP Morgan Chase 5.25% 5/1/15	Cost	23,834.	24,949.
10,000 Lehman Bros 4.25% 1/27/10	Cost	9,769.	9,795.
15,000 Morgan Stanley 6.75% 4/15/11	Cost	16,487.	15,918.
25,000 Verizon Global 7.25% 12/1/10	Cost	28,576.	26,768.
25,000 Wal-Mart Stores 4.125% 7/1/10	Cost	23,783.	24,398.
25,000 Wells Fargo 4.875% 1/12/11	Cost	24,304.	24,925.
10,000 KFW 3.75% 1/24/08	Cost	9,998.	9,851.
5,000 Landwrtsh Rentenbk 3.25% 10/12/07	Cost	4,998.	4,943.
10,000 Quebec Prov 5% 7/17/09	Cost	10,205.	10,027.
5,000 Republic of Italy 3.25% 5/15/09	Cost	4,976.	4,835.
	Total	\$ 371,871.	\$ 366,796.

**Statement 8**  
**Form 990-PF, Part III, Line 3**  
**Other Increases**

Prior period adjustment	\$	1,346.
Total	\$	1,346.

**Statement 9**  
**Form 990-PF, Part VIII, Line 1**  
**List of Officers, Directors, Trustees, and Key Employees**

<u>Name and Address</u>	<u>Title and Average Hours Per Week Devoted</u>	<u>Compen- sation</u>	<u>Contri- bution to EBP &amp; DC</u>	<u>Expense Account/ Other</u>
John E. Lawrence 75 Federal St, Ste 1100 Boston, MA 02110-1911	Trustee 1	\$ 0.	\$ 0.	\$ 0.
Francis H. Burr 75 Federal St, Ste 1100 Boston, MA 02110-1911	Trustee 1	0.	0.	0.
Curtis Prout, M.D. 75 Federal St, Ste 1100 Boston, MA 02110-1911	Trustee 1	0.	0.	0.
George P. Gardner 75 Federal St, Ste 1100 Boston, MA 02110-1911	Trustee 1	0.	0.	0.
Frederick S. Moseley, III 75 Federal St, Ste 1100 Boston, MA 02110-1911	Trustee 1	0.	0.	0.
Lawrence T. Perera 75 Federal St, Ste 1100 Boston, MA 02110-1911	Trustee 1	0.	0.	0.
Ferdinand Colloredo-Mansfeld 75 Federal St, Ste 1100 Boston, MA 02110-1911	Trustee 1	0.	0.	0.
William L. Saltonstall 75 Federal St, Ste 1100 Boston, MA 02110-1911	Trustee 1	0.	0.	0.
W. Nicholas Thorndike 75 Federal St, Ste 1100 Boston, MA 02110-1911	Trustee 1	0.	0.	0.
Ross E. Sherbrooke 75 Federal St, Ste 1100 Boston, MA 02110-1911	Trustee 1	0.	0.	0.

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**Statement 9 (continued)**  
**Form 990-PF, Part VIII, Line 1**  
**List of Officers, Directors, Trustees, and Key Employees**

<u>Name and Address</u>	<u>Title and Average Hours Per Week Devoted</u>	<u>Compen- sation</u>	<u>Contri- bution to EBP &amp; DC</u>	<u>Expense Account/ Other</u>
H.D.S. Greenway 75 Federal St, Ste 1100 Boston, MA 02110-1911	Trustee 1	\$ 0.	\$ 0.	\$ 0.
Edward P. Lawrence 75 Federal St, Ste 1100 Boston, MA 02110-1911	Trustee 1	0.	0.	0.
		Total \$ 0.	\$ 0.	\$ 0.

**Statement 10**  
**Form 990-PF, Part XV, Line 2a-d**  
**Application Submission Information**

Name of Grant Program: Lifesaving awards  
Name: Beth Nilsson  
Care Of: Humane Soc. of the Commonwealth of MA  
Street Address: 115 School Street  
City, State, Zip Code: Manchester, MA 01944  
Telephone: 978-526-4999  
Form and Content: See [www.masslifesavingawards.com](http://www.masslifesavingawards.com) or call for more information.  
Submission Deadlines: None  
Restrictions on Awards: See [www.masslifesavingawards.com](http://www.masslifesavingawards.com) or call for more information.

**AWARDS & GRANTS**  
**FY 2006-2007**  
**(March 1, 2006-February 28, 2007)**

David B. Murray, Jr. Silver Medal	\$5000
Douglas Ritchie Silver Medal	\$5000
Rachel Perry Bronze Medal	\$3000
Henry Garvey Silver Medal	\$5000
Greg Deighan Silver Medal	\$5000
Jerry Morkeski Silver Medal	\$5000
Adam Speed Certificate	\$1000
Matthew Howe Silver Medal	\$5000
Seay Minor Silver Medal	\$5000
Kenneth Milotte Silver Medal	\$5000
James Hall Silver Medal	\$5000
Jonathan Hall Silver Medal	\$5000
Jesse Hall Silver Medal	\$5000
Stephen Hoggard Bronze Medal	\$3000
Jacob Clini Bronze Medal	\$3000

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Charles Murphy, Jr. Silver Medal	\$5000
Andrew Quinn Silver Medal	\$5000
Johnathan Burbea Silver Medal	\$5000
Michael Bruce Silver Medal	\$5000
Dennis Richardson Silver Medal	\$5000
Jason Hyler Silver Medal	\$5000
Shaun Andrews Bronze Medal	\$3000
Hudson Rubbins Silver Medal	\$5000
Steven Canning Bronze Medal	\$3000
Hans Harris Bronze Medal	\$3000
Todd Martinelli Bronze Medal	\$3000
Mark Ward Bronze Medal	\$3000
John McGlashing Certificate	\$1000
Michael Kifowit Silver Medal	\$5000
Jake Kraus Certificate	\$1000
Robert O'Toole Silver Medal	\$5000
Thomas O'Toole Certificate	\$1000

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Zachary Stupak Silver Medal	\$5000
Nicholas Dusza Certificate	\$1000
Robert Lomanno Certificate	\$1000
David Lynch Certificate	\$1000
Michael Ambrose Bronze Medal	\$3000
Daniel Cocomazzi Silver Medal	\$5000
Michael Ryan Silver Medal	\$5000
Troy Bracy Silver Medal	\$5000
TOTAL	\$154000

**GRANTS**  
**FY 2006-2007**

US Coast Guard Auxiliary	Equipment for public education and member training relating to boating safety	\$23607
The Samaritans	Core programs in suicide prevention and community education	\$10000
Massachusetts Historical Society	Consolidation, arrangement and cataloguing of the Humane Society's materials and medals	\$13800
TOTAL		\$47407
<b><u>TOTAL AWARDS &amp; GRANTS</u></b>		<b><u>\$201407</u></b>

2006

**Federal Supplemental Information**

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The 2006 Form 990-PF is being amended to correctly reflect the allocation of certain expenses in Part I to column (d) because they were qualifying distributions.