



See a Social Security Number? Say Something!
Report Privacy Problems to <https://public.resource.org/privacy>
Or call the IRS Identity Theft Hotline at 1-800-908-4490



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

2009

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 2009, or tax year beginning , and ending

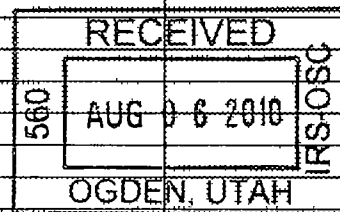
G Check all that apply ☐ Initial return ☐ Initial return of a former public charity ☐ Final return
☐ Amended return ☐ Address change ☐ Name change

Use the IRS label. Otherwise, print or type. See Specific Instructions.	Name of foundation THE PECHTER FOUNDATION		A Employer identification number 13-3711334
	Number and street (or P.O. box number if mail is not delivered to street address)	Room/suite	B Telephone number
	1266 BELLAIRE LANE		
	City or town, state, and ZIP code ATLANTA, GA 30319		
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			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"/>
I Fair market value of all assets at end of year (from Part II, col (c), line 16) \$ 1,604,500. (Part I, column (d) must be on cash basis)		J Accounting method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify)	E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/> 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)
Revenue	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	21.	21.		STATEMENT 1
	4 Dividends and interest from securities	32,068.	32,068.		STATEMENT 2
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	86,681.			
	b Gross sales price for all assets on line 6a	417,458.			
	7 Capital gain net income (from Part IV, line 2)		86,681.		
	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	2,313.	2,313.		STATEMENT 3	
12 Total. Add lines 1 through 11	121,083.	121,083.			
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	0.	0.		0.
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees				
	b Accounting fees				
	c Other professional fees	STMT 4	260.	260.	0.
	17 Interest				
	18 Taxes				
	19 Depreciation and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses	STMT 5	270.	270.	0.
	24 Total operating and administrative expenses. Add lines 13 through 23		530.	530.	0.
	25 Contributions, gifts, grants paid		416,460.		416,460.
26 Total expenses and disbursements. Add lines 24 and 25		416,990.	530.	416,460.	
27 Subtract line 26 from line 12		-295,907.			
a Excess of revenue over expenses and disbursements					
b Net investment income (if negative, enter -0-)		120,553.			
c Adjusted net income (if negative, enter -0-)			N/A		

SCANNED AUG 11 2010

Operating and Administrative Expenses



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	104,783.	100,383.	100,383.
	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			
	10a Investments - U.S. and state government obligations			
	b Investments - corporate stock STMT 6	1,694,970.	1,406,177.	1,373,357.
	c Investments - corporate bonds			
11 Investments - land, buildings, and equipment basis ▶				
Less accumulated depreciation ▶				
12 Investments - mortgage loans				
13 Investments - other STMT 7	186,885.	184,171.	130,760.	
14 Land, buildings, and equipment basis ▶				
Less accumulated depreciation ▶				
15 Other assets (describe ▶)				
16 Total assets (to be completed by all filers)	1,986,638.	1,690,731.	1,604,500.	
Liabilities	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable			
	22 Other liabilities (describe ▶)			
23 Total liabilities (add lines 17 through 22)	0.	0.		
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here <input type="checkbox"/> 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 <input checked="" type="checkbox"/> and complete lines 27 through 31.			
	27 Capital stock, trust principal, or current funds	0.	0.	
	28 Paid-in or capital surplus, or land, bldg, and equipment fund	0.	0.	
	29 Retained earnings, accumulated income, endowment, or other funds	1,986,638.	1,690,731.	
30 Total net assets or fund balances	1,986,638.	1,690,731.		
31 Total liabilities and net assets/fund balances	1,986,638.	1,690,731.		

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	1,986,638.
2 Enter amount from Part I, line 27a	2	-295,907.
3 Other increases not included in line 2 (itemize) ▶	3	0.
4 Add lines 1, 2, and 3	4	1,690,731.
5 Decreases not included in line 2 (itemize) ▶	5	0.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	1,690,731.

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 THRU ACCT #214-146144	P	VARIOUS	VARIOUS
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 417,458.		330,777.	86,681.
b			
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(i) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
(j) FMV as of 12/31/69	(k) Adjusted basis as of 12/31/69	(l) Excess of col. (j) over col. (k), if any	
a			86,681.
b			
c			
d			
e			

2 Capital gain net income or (net capital loss)	{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	2	86,681.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) If (loss), enter -0- in Part I, line 8	{ }	3	N/A

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

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

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

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

☐ Yes ☒ No

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

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2008	555,282.	2,118,734.	.262082
2007	779,052.	2,757,048.	.282567
2006	684,159.	2,870,556.	.238337
2005	465,605.	2,880,972.	.161614
2004	399,690.	3,180,227.	.125680

2 Total of line 1, column (d)	2	1.070280
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	.214056
4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5	4	1,364,886.
5 Multiply line 4 by line 3	5	292,162.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	1,206.
7 Add lines 5 and 6	7	293,368.
8 Enter qualifying distributions from Part XII, line 4	8	416,460.

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

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

1a Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1 Date of ruling or determination letter _____ (attach copy of letter if necessary-see instructions)		1	1,206.
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			
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	1,206.
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	1,206.
6 Credits/Payments			
a 2009 estimated tax payments and 2008 overpayment credited to 2009	6a	5,362.	
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	5,362.	
8 Enter any penalty for underpayment of estimated tax. Check here <input checked="" 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	4,156.	
11 Enter the amount of line 10 to be Credited to 2010 estimated tax <input checked="" type="checkbox"/> 4,156. Refunded <input type="checkbox"/>	11	0.	

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
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for definition)? If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities		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 <input checked="" type="checkbox"/> \$ 0. (2) On foundation managers <input checked="" type="checkbox"/> \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers <input checked="" type="checkbox"/> \$ 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) <input checked="" type="checkbox"/> DE		
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 2009 or the taxable year beginning in 2009 (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

Form 990-PF (2009)

Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		X
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	

Website address ► N/A

14 The books are in care of ► RICHARD S. PECHTER Telephone no ► _____
 Located at ► 1266 BELLAIRE LANE, ATLANTA, GA ZIP+4 ► 30319

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 20 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here	<u>N/A</u>	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 2009?		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 2009, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2009?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
If "Yes," list the years ► _____		
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions.)	<u>N/A</u>	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 2009 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 2009.)	<u>N/A</u>	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 2009?		4b

Form 990-PF (2009)

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 505(a)(1), (2), or (3), or section 4940(d)(2)?

☐ Yes ☒ No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?

☐ Yes ☒ No

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

N/A

5b

Organizations relying on a current notice regarding disaster assistance check here

☒

c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?

N/A

☐ Yes ☐ No

If "Yes," attach the statement required by Regulations section 53.4945-5(d).

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?

☐ Yes ☒ No

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

6b

X

If "Yes" to 6b, file Form 8870.

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?

☐ Yes ☒ No

b If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?

N/A

7b

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

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

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
RICHARD S. PECHTER 1266 BELLAIRE LANE ATLANTA, GA 30319	PRESIDENT, TREAS, SEC'Y	0.00	0.	0.
ZOE PECHTER P.O. BOX 9613 WEST TISBURY, MA 02575	ASST TREAS	0.00	0.	0.
JOSHUA PECHTER 1190 E. CLUB LANE ATLANTA, GA 30319	ASST SEC'Y	0.00	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

Form 990-PF (2009)

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 NONE	
	0.
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 NONE	
	0.
2	
All other program-related investments See instructions	
3 NONE	
	0.
	0.
Total. Add lines 1 through 3	0.

Form 990-PF (2009)

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	1,290,889.
b	Average of monthly cash balances	1b	94,782.
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	1,385,671.
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	1,385,671.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	20,785.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	1,364,886.
6	Minimum investment return. Enter 5% of line 5	6	68,244.

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	68,244.
2a	Tax on investment income for 2009 from Part VI, line 5	2a	1,206.
b	Income tax for 2009 (This does not include the tax from Part VI)	2b	
c	Add lines 2a and 2b	2c	1,206.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	67,038.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	67,038.
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	67,038.

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	416,460.
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	416,460.
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	1,206.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	415,254.

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.

Form 990-PF (2009)

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2008	(c) 2008	(d) 2009
1 Distributable amount for 2009 from Part XI, line 7				67,038.
2 Undistributed income, if any, as of the end of 2009				
a Enter amount for 2008 only			0.	
b Total for prior years		0.		
3 Excess distributions carryover, if any, to 2009				
a From 2004	243,779.			
b From 2005	323,426.			
c From 2006	547,113.			
d From 2007	653,176.			
e From 2008	450,621.			
f Total of lines 3a through e	2,218,115.			
4 Qualifying distributions for 2009 from Part XII, line 4 ▶ \$	416,460.			
a Applied to 2008, but not more than line 2a			0.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2009 distributable amount				67,038.
e Remaining amount distributed out of corpus	349,422.			
5 Excess distributions carryover applied to 2009 (If an amount appears in column (d), the same amount must be shown in column (a).)	0.			0.
6 Enter the net total of each column as indicated below:	2,567,537.			
a Corpus Add lines 3f, 4c, and 4e Subtract line 5				
b Prior years' undistributed income Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b Taxable amount - see instructions		0.		
e Undistributed income for 2008 Subtract line 4a from line 2a Taxable amount - see instr			0.	
f Undistributed income for 2009 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2010				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)	0.			
8 Excess distributions carryover from 2004 not applied on line 5 or line 7	243,779.			
9 Excess distributions carryover to 2010. Subtract lines 7 and 8 from line 6a	2,323,758.			
10 Analysis of line 9				
a Excess from 2005	323,426.			
b Excess from 2006	547,113.			
c Excess from 2007	653,176.			
d Excess from 2008	450,621.			
e Excess from 2009	349,422.			

N/A

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

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

- | | | Yes | No |
|----------|--|-----|----|
| 1 | Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations? | | |
| a | Transfers from the reporting foundation to a noncharitable exempt organization of | | |
| | (1) Cash | | X |
| | (2) Other assets | | X |
| b | Other transactions | | |
| | (1) Sales of assets to a noncharitable exempt organization | | X |
| | (2) Purchases of assets from a noncharitable exempt organization | | X |
| | (3) Rental of facilities, equipment, or other assets | | X |
| | (4) Reimbursement arrangements | | X |
| | (5) Loans or loan guarantees | | X |
| | (6) Performance of services or membership or fundraising solicitations | | X |
| c | Sharing of facilities, equipment, mailing lists, other assets, or paid employees | | X |
| d | If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received. | | |

[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		

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.

Sign Here

Signature of officer or trustee

Date _____

Title

Preparer's
signature

Firm's name (or yours
if self-employed)
address, and ZIP code

DONNA M. STEFANELLI CPA

Date 7-2

☐ Check if self-employed

Preparer's identifying number

EIN ▶

Phone no (973) 994-9122

Form **990-PF** (2009)

Application for Extension of Time To File an Exempt Organization Return

OMB No. 1545-1709

► File a separate application for each return.

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒
 - If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).
- Do not complete Part II unless** you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Part I Automatic 3-Month Extension of Time.

Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete Part I only ☐

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns

Electronic Filing (e-file). Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit www.irs.gov/efile and click on *e-file for Charities & Nonprofits*.

Type or print	Name of Exempt Organization	Employer identification number
	THE PECHTER FOUNDATION	13-3711334
	Number, street, and room or suite no. If a P.O. box, see instructions	
File by the due date for filing your return. See instructions	1266 BELLAIRE LANE	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions	
	ATLANTA, GA 30319	

Check type of return to be filed (file a separate application for each return):

- | | | |
|---|---|------------------------------------|
| <input type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation) | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 6069 |
| <input checked="" type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 8870 |

RICHARD S. PECHTER

- The books are in the care of ► **1266 BELLAIRE LANE - ATLANTA, GA 30319**

Telephone No. ► _____ FAX No. ► _____

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension will cover.

- 1 I request an automatic 3-month (6-months for a corporation required to file Form 990-T) extension of time until **AUGUST 15, 2010**, to file the exempt organization return for the organization named above. The extension is for the organization's return for ☒ calendar year **2009** or ☐ tax year beginning _____, and ending _____.

- 2 If this tax year is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	1,182.
b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	5,362.
c Balance Due. Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

LHA For Privacy Act and Paperwork Reduction Act Notice, see Instructions.

Form **8868** (Rev. 4-2009)

The Pechter Foundation

EIN: 13-3711334

Form 990-PF

Part XV,3

Grants and Contributions paid during the Year

Name and address (home or business)	Relationship	Status	Purpose	Amount
Actors Fund of America-New York, NY	None	Public	General	2,500
Alvin Ailey Dance Foundation-New York, NY	None	Public	General	3,000
American Cancer Society-Atlanta, GA	None	Public	General	5,000
CASA-Seattle, WA	None	Public	General	500
Children's Healthcare Atlanta-Atlanta, GA	None	Public	General	2,500
Classical American Home Trust-New York, NY	None	Public	General	10,000
CSRNE-Greenfield NH	None	Public	General	250
Encompass New Opera Theatre- Brooklyn NY	None	Public	General	2,500
High Museum of Art-Atlanta, GA	None	Public	General	300
Holocost Museum-Washington DC	None	Public	General	500
Hospice by the Sea-Boca Raton, FL	None	Public	General	1,000
Hudson County Commty College-Jersey City, NJ	None	Public	General	1,000
Jed Foundation-New York, NY	None	Public	General	50,000
Keen Co-New York, NY	None	Public	General	5,000
Kids Corp II-Morristown, NJ	None	Public	General	35,000
La Salle School- New York, NY	None	Public	General	250
Liberty Science Center-Jersey City, NJ	None	Public	General	1,000
Memorial Sloane Kettering-New York, NY	None	Public	General	10,000
Metropolitan Museum of Art-New York, NY	None	Public	General	500
Museum of Modern Art-New York, NY	None	Public	General	500
NJN Public Television- Trenton, NJ	None	Public	General	1,000
NJ Performing Arts-Newark, NJ	None	Public	General	10,000
NYC Ballet-New York, NY	None	Public	General	6,500
New York Historical Society-New York, NY	None	Public	General	5,000
Overlook Hospital Foundation-Summit, NJ	None	Public	General	1,000
Parkinson's Disease Foundation- New York, NY	None	Public	General	250
Philip Academy-Andover, MA	None	Public	General	2,500
Prevent Child Abuse NJ- New Brunswick, NJ	None	Public	General	1,000
Public Broadcasting Atlanta- Atlanta, GA	None	Public	General	1,000
Roundabout Theatre Company	None	Public	General	6,000
Sarah Lawrence Fund-Bronxville, NY	None	Public	General	5,500
Spence Chapin- New York, NY	None	Public	General	1,200
SHARE-New York, NY	None	Public	General	500
Stratford Festival of America-Stratford, CT	None	Public	General	5,000
St Judes Children Hospital-Memphis, TN	None	Public	General	25,000
Summit First Aid Squad-Summit, NJ	None	Public	General	250
Teach for America-Newark, NJ	None	Public	General	195,000
Team Academy-Newark NJ	None	Public	General	1,000
Temple Sinai-Eric Sobel Foundation-Summit NJ	None	Public	General	500
The Drawing Center-New York, NY	None	Public	General	5,000
The Galloway School-Atlanta, GA	None	Public	General	1,000
The Hope Program- Brooklyn, NY	None	Public	General	1,600
USO-Washington, DC	None	Public	General	250
Volunteers for America-Alexandria, VA	None	Public	General	400
WBGO-Newark, NJ	None	Public	General	5,000
Whitney Museum-New York, NY	None	Public	General	90
Wildlife Conservation Society-Bronx, NY	None	Public	General	120
Yale Hillel -New Haven, CT	None	Public	General	1,000
Yale Alumni Fund-New Haven, CT	None	Public	General	2,500
Total				<u>\$ 416,460</u>

Details of Realized Gains and Losses

Disposition Date	Acquisition Date	Closing Transaction	Description	Security Identifier	Quantity	Cost Basis	Proceeds	Realized Gain/Loss
Long Term								
01/12/09	04/02/04	SELL	WYETH CASH AND STOCK MERGER EFF 10/15/09	983024100	1,200,000	46,392.00	45,309.74	-1,082.26
01/12/09	04/02/04	SELL	WYETH CASH AND STOCK MERGER EFF 10/15/09	983024100	1,800,000	69,588.00	67,964.62	-1,623.38
04/02/09	11/11/03	SELL	COCA COLA COMPANY	KO	1,000,000	46,610.00	44,974.74	-1,635.26
04/02/09	09/03/04	CLEU	TIME WARNER CABLE INC COM	TWC	0.350	16.86	8.58	-8.28
04/03/09	09/03/04	CLEU	TIME WARNER INC COM NEW	TWX	0.665	24.40	14.43	-9.97
04/28/09	08/12/04	SELL	HEWLETT PACKARD CO COM	HPQ	1,000,000	16,351.00	35,044.09	18,693.09
05/11/09	08/12/04	SELL	HEWLETT PACKARD CO COM	HPQ	1,000,000	16,351.00	34,144.11	17,793.11
05/11/09	08/12/03	SELL	SCHERING PLOUGH MERGER EFF 11/3/09	806605101	1,000,000	16,000.00	22,577.75	6,577.75
05/11/09	08/12/03	SELL	SCHERING PLOUGH MERGER EFF 11/3/09	806605101	2,000,000	32,000.00	45,155.50	13,155.50
05/11/09	09/03/04	SELL	TIME WARNER CABLE INC COM	TWC	166,990	8,043.77	5,882.70	-2,161.07
05/11/09	11/23/04	SELL	TIME WARNER CABLE INC COM	TWC	83,670	4,402.68	2,947.52	-1,455.16



Account Number: 214-146144
THE PECHTER FOUNDATION

Clearing Through Pershing LLC, a subsidiary of The Bank of New York Mellon Corporation
Member FINRA, NYSE, SIPC

*1 Brokerage Statement, 2008/2009
*1 Brokerage Statement, 2008/2009

Summary Period: 01/01/2009 - 12/31/2009

Details of Realized Gains and Losses (continued)

Disposition Date	Acquisition Date	Closing Transaction	Description	Security Identifier	Quantity	Cost Basis	Proceeds	Realized Gain/Loss
Long Term (continued)								
05/11/09	11/23/04	SELL	TIME WARNER CABLE INC COM	TWC	167 340	8,802 88	5,895 03	-2,907 85
09/28/09	11/11/03	SELL	SCHERING PLOUGH MERGER EFF 11/3/09	806605101	1,500 000	22,845 00	41,245 19	18,400 19
09/28/09	04/02/04	SELL	SCHERING PLOUGH MERGER EFF 11/3/09	806605101	500 000	8,280 00	13,748 39	5,468 39
11/05/09	04/02/04	CLEU	MERCK & CO INC NEW COM	MRK	0 500	8 28	16 43	8 15
11/05/09	04/02/04	RDMG	SCHERING PLOUGH MERGER EFF 11/3/09	806605101	42 330	700 98	1,050 00	349 02
11/05/09	04/02/04	RDMG	SCHERING PLOUGH MERGER EFF 11/3/09	806605101	42 330	700 98	1,050 00	349 02
11/05/09	04/02/04	RDMG	SCHERING PLOUGH MERGER EFF 11/3/09	806605101	423 300	7,009 85	10,500 00	3,490 15
11/05/09	04/02/04	RDMG	SCHERING PLOUGH MERGER EFF 11/3/09	806605101	84 660	1,401 97	2,100 00	698 03
11/05/09	04/02/04	RDMG	SCHERING PLOUGH MERGER EFF 11/3/09	806605101	84 660	1,401 97	2,100 00	698 03
11/05/09	04/02/04	RDMG	SCHERING PLOUGH MERGER EFF 11/3/09	806605101	846 600	14,019 70	21,000 00	6,980 30
11/05/09	04/02/04	RDMG	SCHERING PLOUGH MERGER EFF 11/3/09	806605101	126 990	2,102 95	3,150 00	1,047 05
11/05/09	04/02/04	RDMG	SCHERING PLOUGH MERGER EFF 11/3/09	806605101	169 320	2,803 94	4,200 00	1,396 06
11/05/09	04/02/04	RDMG	SCHERING PLOUGH MERGER EFF 11/3/09	806605101	296 310	4,906 89	7,350 00	2,443 11
12/15/09	09/03/04	CLEU	AOL INC COM	AOL	0 454	12 03	29 62	17 59
Total Long Term						\$330,777.13	\$417,458.44	\$86,681.31

Page 9 of 10

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

SOURCE	AMOUNT
ACCT #214-146144	16.
ACCT #N85-002025	5.
TOTAL TO FORM 990-PF, PART I, LINE 3, COLUMN A	21.

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 2

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	COLUMN (A) AMOUNT
ACCT #214-146144	32,068.	0.	32,068.
TOTAL TO FM 990-PF, PART I, LN 4	32,068.	0.	32,068.

FORM 990-PF OTHER INCOME STATEMENT 3

DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
NET PASS THROUGH INCOME- THE BLACKSTONE GROUP LP	2,313.	2,313.	
TOTAL TO FORM 990-PF, PART I, LINE 11	2,313.	2,313.	

FORM 990-PF OTHER PROFESSIONAL FEES STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ASSET MANAGEMENT FEES	260.	260.		0.
TO FORM 990-PF, PG 1, LN 16C	260.	260.		0.

FORM 990-PF	OTHER EXPENSES			STATEMENT	5
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
CT CORP FEES	270.	270.		0.	
TO FORM 990-PF, PG 1, LN 23	270.	270.		0.	

FORM 990-PF	CORPORATE STOCK		STATEMENT	6
DESCRIPTION	BOOK VALUE		FAIR MARKET VALUE	
EQUITIES	1,406,177.		1,373,357.	
TOTAL TO FORM 990-PF, PART II, LINE 10B	1,406,177.		1,373,357.	

FORM 990-PF	OTHER INVESTMENTS		STATEMENT	7
DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE	
MUTUAL FUNDS	COST	49,300.	58,600.	
BLACKSTONE GROUP LP-ADJUSTED FOR K-1	COST	134,871.	72,160.	
TOTAL TO FORM 990-PF, PART II, LINE 13		184,171.	130,760.	