



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



JAN 06 2011

Form **990-PF**Department of the Treasury
Internal Revenue Service (77)**Return of Private Foundation
or Section 4947(a)(1) Nonexempt Charitable Trust
Treated as a Private Foundation**

OMB No 1545-0052

2009

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 10/1/2009, and ending 9/30/2010

G Check all that apply ☐ Initial return ☐ Initial return of a former public charity ☐ Final return
☐ Amended return ☐ Address change ☐ Name changeUse the IRS
label.
Otherwise,
print
or type.
See Specific
Instructions.

Name of foundation

FAY EUGENE F TR U-WILL

Number and street (or P O box number if mail is not delivered to street address)

BNY Mellon, N A - P O BOX 185

Room/suite

City or town, state, and ZIP code

Pittsburgh

PA

15230-0185

A Employer identification number

04-6091426

B Telephone number (see page 10 of the instructions)

(617)722-7121

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 foundationI Fair market value of all assets at end of year (from Part II, col (c), line 16) $\blacktriangleright$ \$ 1,503,702J 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 page 11 of the 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 (attach schedule)
- 2 Check ☒ if the foundation is not required to attach Sch B
- 3 Interest on savings and temporary cash investments
- 4 Dividends and interest from securities
- 5 a Gross rents
- b Net rental income or (loss) 0
- 6 a Net gain or (loss) from sale of assets not on line 10 -131,811
- b Gross sales price for all assets on line 6a 481,041
- 7 Capital gain net income (from Part IV, line 2)
- 8 Net short-term capital gain
- 9 Income modifications
- 10 a Gross sales less returns and allowances 0
- b Less Cost of goods sold 0
- c Gross profit or (loss) (attach schedule) 0
- 11 Other income (attach schedule) 1,235
- 12 Total. Add lines 1 through 11 -103,731

	0	0	
26,845	26,845		
	0		
-131,811			
	0		
		0	
0			
0			
0			
1,235	0	0	
-103,731	26,845	0	

- 13 Compensation of officers, directors, trustees, etc.
- 14 Other employee salaries and wages
- 15 Pension plans, employee benefits
- 16 a Legal fees (attach schedule) 0
- b Accounting fees (attach schedule) 0
- c Other professional fees (attach schedule) 0
- 17 Interest
- 18 Taxes (attach schedule) (see page 14 of the instructions) 541
- 19 Depreciation (attach schedule) and depletion 0
- 20 Occupancy
- 21 Travel, conferences, and meetings
- 22 Printing and publications
- 23 Other expenses (attach schedule) 435
- 24 Total operating and administrative expenses. Add lines 13 through 23 13,908
- 25 Contributions, gifts, grants paid 63,000
- 26 Total expenses and disbursements. Add lines 24 and 25 76,908

12,932	7,759		5,173
0	0	0	0
0	0	0	0
0	0	0	0
541	541	0	0
0	0	0	
435	0	0	435
13,908	8,300	0	5,608
63,000			63,000
76,908	8,300	0	68,608

- 27 Subtract line 26 from line 12
- a Excess of revenue over expenses and disbursements -180,639
- b Net investment income (if negative, enter -0-) 18,545
- c Adjusted net income (if negative, enter -0-) 0

For Privacy Act and Paperwork Reduction Act Notice, see page 30 of the instructions.

Form 990-PF (2009)

(HTA)

SCANNED JAN 13 2011

Operating and Administrative Expenses

RECEIVED

JAN 19 2011

CODY, UT

IRS-000

9

Form 990-PF (2009) FAY EUGENE F TR U-WILL

04-6091426

Page 2

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			0	
	2	Savings and temporary cash investments		45,826	8,910	8,910
	3	Accounts receivable ▶	0			
		Less allowance for doubtful accounts ▶	0	0	0	0
	4	Pledges receivable ▶	0			
		Less allowance for doubtful accounts ▶	0	0	0	0
	5	Grants receivable				
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see page 15 of the instructions)	0	0	0	0
	7	Other notes and loans receivable (attach schedule) ▶	0			
		Less allowance for doubtful accounts ▶	0	0	0	0
	8	Inventories for sale or use		0		
	9	Prepaid expenses and deferred charges		0		
	10 a	Investments—U S and state government obligations (attach schedule)	0	0	0	0
	b	Investments—corporate stock (attach schedule)	0	0	0	0
	c	Investments—corporate bonds (attach schedule)	0	0	0	0
	Liabilities	11	Investments—land, buildings, and equipment basis ▶	0		
		Less accumulated depreciation (attach schedule) ▶	0	0	0	0
12		Investments—mortgage loans				
13		Investments—other (attach schedule)	1,516,417	1,372,694	1,494,792	
14		Land, buildings, and equipment basis ▶	0			
		Less accumulated depreciation (attach schedule) ▶	0	0	0	0
15		Other assets (describe ▶)	0	0	0	0
16		Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	1,562,243	1,381,604	1,503,702	
17		Accounts payable and accrued expenses		0		
18		Grants payable				
Net Assets or Fund Balances	19	Deferred revenue		0		
	20	Loans from officers, directors, trustees, and other disqualified persons	0	0		
	21	Mortgages and other notes payable (attach schedule)	0	0		
	22	Other liabilities (describe ▶)	0	0		
	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. ▶ ☒					
27	Capital stock, trust principal, or current funds	1,562,243	1,381,604			
28	Paid-in or capital surplus, or land, bldg, and equipment fund					
29	Retained earnings, accumulated income, endowment, or other funds					
30	Total net assets or fund balances (see page 17 of the instructions)	1,562,243	1,381,604			
31	Total liabilities and net assets/fund balances (see page 17 of the instructions)	1,562,243	1,381,604			

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	1,562,243
2	Enter amount from Part I, line 27a	2	-180,639
3	Other increases not included in line 2 (itemize) ▶	3	0
4	Add lines 1, 2, and 3	4	1,381,604
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	1,381,604

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 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 0	0	0	0
b 0	0	0	0
c 0	0	0	0
d 0	0	0	0
e 0	0	0	0

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

(i) FMV 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 0	0	0	0
b 0	0	0	0
c 0	0	0	0
d 0	0	0	0
e 0	0	0	0

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	-131,811
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) (see pages 13 and 17 of the instructions) If (loss), enter -0- in Part I, line 8	3	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.

1 Enter the appropriate amount in each column for each year, see page 18 of the 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	70,082	1,288,975	0.054370
2007	103,698	1,707,632	0.060726
2006	59,548	1,761,913	0.033797
2005	67,353	1,652,372	0.040761
2004	59,790	1,582,364	0.037785

2 Total of line 1, column (d)	2	0.227439
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	0.045488
4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5	4	1,462,556
5 Multiply line 4 by line 3	5	66,529
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	185
7 Add lines 5 and 6	7	66,714
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 on page 18.	8	68,608

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the instructions)

1 a Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1 Date of ruling or determination letter _____ (attach copy of letter if necessary—see instructions)		1	185
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☒ 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	185
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		4	
5 Tax based on investment income. Subtract line 4 from line 3 If zero or less, enter -0-		5	185
6 Credits/Payments			
a 2009 estimated tax payments and 2008 overpayment credited to 2009	6a 404		
b Exempt foreign organizations—tax withheld at source	6b		
c Tax paid with application for extension of time to file (Form 8868)	6c 0		
d Backup withholding erroneously withheld	6d		
7 Total credits and payments Add lines 6a through 6d	7	404	
8 Enter any penalty for underpayment of estimated tax Check here ☐ if Form 2220 is attached	8	0	
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	219	
11 Enter the amount of line 10 to be Credited to 2010 estimated tax 219 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 page 19 of the 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 \$ _____ (2) On foundation managers \$ _____		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers \$ _____		
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, col (c), and Part XV	X	
8 a Enter the states to which the foundation reports or with which it is registered (see page 19 of the 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 2009 or the taxable year beginning in 2009 (see instructions for Part XIV on page 27)? 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

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 page 20 of the 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 ► BNY Mellon, N A	Telephone no ► 412-234-8833		
Located at ► P O BOX 185 Pittsburgh PA		ZIP+4 ► 15230-0185		
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	☒ 0		

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? ☐ Yes ☒ No		
(2)	Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☒ No		
(3)	Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☒ No		
(4)	Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☒ Yes ☐ No		
(5)	Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☒ No		
(6)	Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days) ☐ Yes ☒ No		
b	If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here ► ☐	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 2009?	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 2009, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2009? ☐ Yes ☒ No If "Yes," list the years ► 20 , 20 , 20 , 20		
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 page 20 of the instructions)	2b	N/A
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ► 20 , 20 , 20 , 20		
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☒ No		
b	If "Yes," did it have excess business holdings in 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)	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 2009?	4b	X

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

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

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☒ No

(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☒ No

(3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☒ No

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see page 22 of the 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 page 22 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here ☐ **5b** N/A

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** ☐ Yes ☒ No 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? **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 page 22 of the 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
BNY Mellon, N A P O BOX 185 Pittsburgh 15230-0185	00	12,932	0	0
	00	0	0	0
	00	0	0	0
	00	0	0	0

2 Compensation of five highest-paid employees (other than those included on line 1—see page 23 of the 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 ☐

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 page 23 of the instructions). If none, enter "NONE."

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		0
		0
		0
		0
		0
		0

Total number of others receiving over \$50,000 for professional services

**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	
2	
3	
4	

Part IX-B Summary of Program-Related Investments (see page 24 of the instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2

Amount

1 NONE	
2	
All other program-related investments See page 24 of the instructions	
3 NONE	0
Total. Add lines 1 through 3	0

Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see page 24 of the 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	1,428,794
b	Average of monthly cash balances	1b	56,034
c	Fair market value of all other assets (see page 24 of the instructions)	1c	
d	Total (add lines 1a, b, and c)	1d	1,484,828
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	
2	Acquisition indebtedness applicable to line 1 assets	2	
3	Subtract line 2 from line 1d	3	1,484,828
4	Cash deemed held for charitable activities. Enter 1½ % of line 3 (for greater amount, see page 25 of the instructions)	4	22,272
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	1,462,556
6	Minimum investment return. Enter 5% of line 5	6	73,128

Part XI Distributable Amount (see page 25 of the 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	73,128
2a	Tax on investment income for 2009 from Part VI, line 5	2a	185
b	Income tax for 2009 (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	185
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	72,943
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	72,943
6	Deduction from distributable amount (see page 25 of the instructions)	6	
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	72,943

Part XII Qualifying Distributions (see page 25 of the 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	68,608
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	0
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	68,608
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 (see page 26 of the instructions)	5	185
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	68,423

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 page 26 of the instructions)

	(a) Corpus	(b) Years prior to 2008	(c) 2008	(d) 2009
1 Distributable amount for 2009 from Part XI, line 7				72,943
2 Undistributed income, if any, as of the end of 2009				
a Enter amount for 2008 only			0	
b Total for prior years 20____, 20____, 20____		0		
3 Excess distributions carryover, if any, to 2009				
a From 2004	NONE			
b From 2005	NONE			
c From 2006	NONE			
d From 2007	NONE			
e From 2008	1,208			
f Total of lines 3a through e	1,208			
4 Qualifying distributions for 2009 from Part XII, line 4 ▶ \$ 68,608				
a Applied to 2008, but not more than line 2a			0	
b Applied to undistributed income of prior years (Election required—see page 26 of the instructions)		0		
c Treated as distributions out of corpus (Election required—see page 26 of the instructions)	0			
d Applied to 2009 distributable amount				68,608
e Remaining amount distributed out of corpus	0			
5 Excess distributions carryover applied to 2009 (If an amount appears in column (d), the same amount must be shown in column (a))	1,208			1,208
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	0			
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				
d Subtract line 6c from line 6b Taxable amount—see page 27 of the instructions		0		
e Undistributed income for 2008 Subtract line 4a from line 2a Taxable amount—see page 27 of the instructions			0	
f Undistributed income for 2009 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2010				3,127
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see page 27 of the instructions)				
8 Excess distributions carryover from 2004 not applied on line 5 or line 7 (see page 27 of the instructions)	0			
9 Excess distributions carryover to 2010. Subtract lines 7 and 8 from line 6a	0			
10 Analysis of line 9				
a Excess from 2005	0			
b Excess from 2006	0			
c Excess from 2007	0			
d Excess from 2008	1,208			
e Excess from 2009	0			

Part XIV Private Operating Foundations (see page 27 of the 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 2009, 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

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

Tax year	Prior 3 years			(e) Total
(a) 2009	(b) 2008	(c) 2007	(d) 2006	
0				0
0	0	0	0	0
0				0
				0
0	0	0	0	0
				0
0				0
				0
				0
				0
				0

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))

NONE

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

NONE

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

Check here ☒ 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 page 28 of the 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

JUNE KFOURY MCNEIL, ONE BOSTON PLACE, BOSTON MA 02108, (617)722-7121

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

CALL JUNE KFOURY MCNEIL 617-722-7121

c Any submission deadlines

CALL JUNE KFOURY MCNEIL 617-722-7121

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

CALL JUNE KFOURY MCNEIL 617-722-7121

Part XV Supplementary Information (continued)**3 Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a Paid during the year See Attached Statement				
Total			▶ 3a	63,000
b Approved for future payment NONE				
Total			▶ 3b	0

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 page 28 of the instructions)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue					
a _____		0		0	0
b _____		0		0	0
c _____		0		0	0
d _____		0		0	0
e _____		0		0	0
f _____		0		0	0
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	26,845	
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	-131,811	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue a <u>FEDERAL TAX REFUND</u>		0	42	1,235	0
b _____		0		0	0
c _____		0		0	0
d _____		0		0	0
e _____		0		0	0
12 Subtotal. Add columns (b), (d), and (e)		0		-103,731	0
13 Total. Add line 12, columns (b), (d), and (e)				13	-103,731

(See worksheet in line 13 instructions on page 28 to verify calculations)

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

[illegible]

TAX MARKET VALUE DETAIL REPORT FOR PFSO TO MOBIUS

ACCOUNT NO	ACCOUNT NAME	CUSIP ID	ASSET SHORT NAME	SHARES	MARKET VALUE	FEDERAL TAX COST	
10100463009	FAY EUGENE F TR	05569M103	BNY MELLON LARGE CAP STK FD	34,717 02	274,264 51	258,843 34 a	0 00
10100463009	FAY EUGENE F TR	05569M442	BNY MELLON SMALL/MID CAP FUN	4,058 37	49,918 00	43,302 85	0 00
10100463009	FAY EUGENE F TR	05569M475	BNY MELLON FOCUSED EQUITY OP	9,734 10	106,977 79	101,039 99	a
10100463009	FAY EUGENE F TR	05569M509	BNY MELLON MID CAP STK FD CL	9,447 68	98,728 26	84,060 99	0 00
10100463009	FAY EUGENE F TR	05569M582	BNY MELLON U S CORE EQUITY 1	10,492 21	113,735 57	101,039 99	0 00
10100463009	FAY EUGENE F TR	05569M780	BNY MELLON S/T US GVT SECS F	5,829 67	72,229 72	72,171 42	0 00
10100463009	FAY EUGENE F TR	05569M806	BNY MELLON SMALL CAP STK FD	4,900 93	49,058 35	50,062 64	0 00
10100463009	FAY EUGENE F TR	05569M814	BNY MELLON INTERMEDIATE BOND	6,722 96	88,474 19	81,526 31	0 00
10100463009	FAY EUGENE F TR	05569M830	BNY MELLON BOND FD CL M	27,786 02	371,221 27	329,832 05	0 00
10100463009	FAY EUGENE F TR	05569M855	BNY MELLON EMERGING MARKETS	12,133 06	134,677 07	111,608 84	0 00
10100463009	FAY EUGENE F TR	05569M871	BNY MELLON INTERNATIONAL FD	13,246 09	135,507 54	139,206 19	0 00
10100463009	FAY EUGENE F TR	991061052	CRA (BNY MELLON, N A , MEMBE	8,909 65	8,909 65	8,909 65	0 00
TOTAL FOR ACCT#10100463009				1,503,701 92	1,381,604 26		0 00

**Attachment to Form 990-PF Part VIII, Column (b) Title and average hours
per week devoted to position**

As Trustee, the Bank of New York Mellon provides administrative services such as acting as investment manager for the named organization. These services require numerous individual bank employees' involvement in the activities of the organization and thus cannot be quantified on an hourly basis. Therefore, the Trustee's fees are not based upon an hourly basis but are calculated based upon factors such as the market value of the account and in accordance with our agreement with the client.

FAY EUGENE F TR U-WILL

04-6091426

Page 1 of 2

Continuation of Part XV, Line 3a (990-PF) - Grants and Contributions Paid During the Year

Recipient(s) paid during the year

Name

BOSTON CHINATOWN NEIGHBORHOOD CENTER

☐

Person

☒

Business

Street

City

State

Zip code

Foreign Country

Relationship

NONE

Foundation Status

PUBLIC

Purpose of grant/contribution

CHARITABLE - ORGANIZATIONAL

Amount

5,000

Name

BOTTOM LINE, INC

☐

Person

☒

Business

Street

City

State

Zip code

Foreign Country

Relationship

NONE

Foundation Status

PUBLIC

Purpose of grant/contribution

CHARITABLE - ORGANIZATIONAL

Amount

5,000

Name

CENTRO LATINO

☐

Person

☒

Business

Street

City

State

Zip code

Foreign Country

Relationship

NONE

Foundation Status

PUBLIC

Purpose of grant/contribution

CHARITABLE - ORGANIZATIONAL

Amount

5,000

Name

COLLEGE BOUND DORCHESTER

☐

Person

☒

Business

Street

City

State

Zip code

Foreign Country

Relationship

NONE

Foundation Status

PUBLIC

Purpose of grant/contribution

CHARITABLE - EDUCATIONAL

Amount

5,000

Name

EVERYBODY WINS METRO BOSTON

☐

Person

☒

Business

Street

City

State

Zip code

Foreign Country

Relationship

NONE

Foundation Status

PUBLIC

Purpose of grant/contribution

CHARITABLE - ORGANIZATIONAL

Amount

5,000

Name

HEARTH, INC

☐

Person

☒

Business

Street

City

State

Zip code

Foreign Country

Relationship

NONE

Foundation Status

PUBLIC

Purpose of grant/contribution

CHARITABLE - ORGANIZATIONAL

Amount

5,000

FAY EUGENE F TR U-WILL

04-6091426

Page 2 of 2

Continuation of Part XV, Line 3a (990-PF) - Grants and Contributions Paid During the Year**Recipient(s) paid during the year**

Name

INQUILINOS BORICUAS EN ACCIO 'N

☐

Person

☒

Business

Street

City

State

Zip code

Foreign Country

Relationship

NONE

Foundation Status

PUBLIC

Purpose of grant/contribution

CHARITABLE - ORGANIZATIONAL

Amount

5,000

Name

OPERATION A B L E

☐

Person

☒

Business

Street

City

State

Zip code

Foreign Country

Relationship

NONE

Foundation Status

PUBLIC

Purpose of grant/contribution

CHARITABLE - ORGANIZATIONAL

Amount

5,000

Name

PROJECT PLACE

☐

Person

☒

Business

Street

City

State

Zip code

Foreign Country

Relationship

NONE

Foundation Status

PUBLIC

Purpose of grant/contribution

CHARITABLE - ORGANIZATIONAL

Amount

5,000

Name

HOUSING FAMILIES, INC

☐

Person

☒

Business

Street

City

State

Zip code

Foreign Country

Relationship

NONE

Foundation Status

PUBLIC

Purpose of grant/contribution

CHARITABLE - ORGANIZATIONAL

Amount

5,000

Name

BROOKLINE POLICE MUTUAL AID ASSN

☐

Person

☒

Business

Street

350 WASHINGTON ST

City

BROOKLINE

State

MA

Zip code

02146-6851

Foreign Country

Relationship

NONE

Foundation Status

PUBLIC

Purpose of grant/contribution

CHARITABLE - ORGANIZATIONAL

Amount

1,000

Name

BROOKLINE FIREMEN'S RELIEF ASSOC

☐

Person

☒

Business

Street

49 BABCOCK STREET

City

BROOKLINE

State

MA

Zip code

02146-6851

Foreign Country

Relationship

NONE

Foundation Status

PUBLIC

Purpose of grant/contribution

CHARITABLE - ORGANIZATIONAL

Amount

1,000

FAY EUGENE F TR U-WILL

04-6091426

Page 3 of 2

Continuation of Part XV, Line 3a (990-PF) - Grants and Contributions Paid During the Year**Recipient(s) paid during the year**

Name

PERKINS SCHOOL FOR THE BLIND

☐

Person

☒

Business

Street

175 N BEACON ST

City

WATERTOWN

State

MA

Zip code

02472

Foreign Country

Relationship

NONE

Foundation Status

PUBLIC

Purpose of grant/contribution

CHARITABLE - EDUCATIONAL

Amount

1,000

Name

UNITARIAN UNIVERSALIST ASSOC

☐

Person

☒

Business

Street

P O BOX 843152

City

BOSTON

State

MA

Zip code

02284-3152

Foreign Country

Relationship

NONE

Foundation Status

PUBLIC

Purpose of grant/contribution

CHARITABLE - ORGANIZATIONAL

Amount

1,000

Name

BROOKLINE FRIENDLY SOCIETY

☐

Person

☒

Business

Street

40 WEBSTER PL

City

BROOKLINE

State

MA

Zip code

02146-7337

Foreign Country

Relationship

NONE

Foundation Status

PUBLIC

Purpose of grant/contribution

CHARITABLE - ORGANIZATIONAL

Amount

1,000

Name

UNITED CHURCH IN WALPOLE

☐

Person

☒

Business

Street

30 COMMON STREET

City

WALPOLE

State

MA

Zip code

02081-0287

Foreign Country

Relationship

NONE

Foundation Status

PUBLIC

Purpose of grant/contribution

CHARITABLE - ORGANIZATIONAL

Amount

1,000

Name

FIRST PARISH IN BROOKLINE

☐

Person

☒

Business

Street

382 WALNUT ST

City

BROOKLINE

State

MA

Zip code

02146-7563

Foreign Country

Relationship

NONE

Foundation Status

PUBLIC

Purpose of grant/contribution

CHARITABLE - ORGANIZATIONAL

Amount

1,000

Name

BRIGHAM AND WOMENS HOSPITAL INC

☐

Person

☒

Business

Street

116 HUNTINGTON AVE-5TH AVE

City

BOSTON

State

MA

Zip code

02116

Foreign Country

Relationship

NONE

Foundation Status

PUBLIC

Purpose of grant/contribution

CHARITABLE - MEDICAL

Amount

1,000

FAY EUGENE F TR U-WILL

04-6091426

Page 4 of 2

Continuation of Part XV, Line 3a (990-PF) - Grants and Contributions Paid During the Year**Recipient(s) paid during the year**

Name

C L CHANDLER CORPS 109 W R C

☐ Person ☒ Business

Street

P O BOX 165

City

NEW DURHAM

State

NH

Zip code

03855-0165

Foreign Country

Relationship

NONE

Foundation Status

PUBLIC

Purpose of grant/contribution

CHARITABLE - ORGANIZATIONAL

Amount

1,000

Name

NEWTON-WELLESEY HOSPITAL

☐ Person ☒ Business

Street

2000 WASHINGTON STREET

City

NEWTON

State

MA

Zip code

02158

Foreign Country

Relationship

NONE

Foundation Status

PUBLIC

Purpose of grant/contribution

CHARITABLE - MEDICAL

Amount

1,000

Name

THE STONE INSTITUTE AND NEWTON HOME FOR AGED

☐ Person ☒ Business

Street

227 ELLIOT ST

City

NEWTON

State

MA

Zip code

02164-1231

Foreign Country

Relationship

NONE

Foundation Status

PUBLIC

Purpose of grant/contribution

CHARITABLE - ORGANIZATIONAL

Amount

1,000

Name

COMMUNITY RESOURCES FOR JUSTICE

☐ Person ☒ Business

Street

355 BOYLSTON ST

City

BOSTON

State

MA

Zip code

02116-3133

Foreign Country

Relationship

NONE

Foundation Status

PUBLIC

Purpose of grant/contribution

CHARITABLE - ORGANIZATIONAL

Amount

1,000

Name

REBECCA POMROY FDN

☐ Person ☒ Business

Street

City

State

Zip code

Foreign Country

Relationship

NONE

Foundation Status

PUBLIC

Purpose of grant/contribution

CHARITABLE - ORGANIZATIONAL

Amount

1,000

Name

☐ Person ☐ Business

Street

City

State

Zip code

Foreign Country

Relationship

Foundation Status

Purpose of grant/contribution

Amount

0

Line 11 (990-PF) - Other Income

	Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income
1	FEDERAL TAX REFUND	1,235	0	
2			0	
3			0	
4			0	
5			0	
6			0	
7			0	
8			0	
9			0	
10			0	
		1,235	0	0

Line 18 (990-PF) - Taxes

	Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
1	FOREIGN TAXES	541	541		
2					
3					
4					
5					
6					
7					
8					
9					
10					

Line 23 (990-PF) - Other Expenses

		435	0	0	0	435
	Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes	435
1	Amortization See attached statement	0	0	0	0	0
2	FILING FEES	400			400	400
3	MA ATTORNEY GENERAL FEES	35			35	35
4						
5						
6						
7						
8						
9						
10						

Part II, Line 13 (990-PF) - Investments - Other

	Item or Category	Basis of Valuation	Book Value Beg. of Year	Book Value End of Year	FMV End of Year
1	INVESTMENTS		1,516,417	1,372,694	1,494,792
2					
3					
4					
5					
6					
7					
8					
9					
10					

Part IV (990-PF) - Capital Gains and Losses for Tax on Investment Income

		Amount		Totals		481,041		0		612,852		-131,811		0		0		-131,811	
		Long Term CG Distributions		Short Term CG Distributions															
		0		0															
	Kind(s) of Property Sold	CUSIP #	How Acquired	Date Acquired	Date Sold	Gross Sales Price	Depreciation Allowed	Cost or Other Basis Plus Expense of Sale	Gain or Loss	F M V as of 12/31/69	Adjusted Basis as of 12/31/69	Excess of FMV Over Adj Basis	Gains Minus Excess of FMV Over Adjusted Basis or Losses						
1	BNY MELLON LARGE CAP STK FD CL M	05569M103		12/19/2007	2/11/2010	58,117	0	80,031	-21,914			0	-21,914						
2	BNY MELLON LARGE CAP STK FD CL M	05569M103		11/30/1981	2/11/2010	307,838	0	406,086	-98,248			0	-98,248						
3	BNY MELLON MID CAP STK FD CL M	05569M509		12/7/2006	2/11/2010	2,687	0	3,805	-1,118			0	-1,118						
4	BNY MELLON MID CAP STK FD CL M	05569M509		12/6/2007	2/11/2010	4,552	0	6,136	-1,584			0	-1,584						
5	BNY MELLON SMALL CAP STK FD CL M	05569M806		12/6/2006	2/11/2010	882	0	1,384	-502			0	-502						
6	BNY MELLON INTERMEDIATE BOND FD	05569M814		2/12/2003	2/11/2010	81,526	0	83,431	-1,905			0	-1,905						
7	BNY MELLON INTERMEDIATE BOND FD	05569M814		12/29/2003	2/11/2010	3,886	0	3,892	-6			0	-6						
8	BNY MELLON INTERMEDIATE BOND FD	05569M814		7/9/2004	2/11/2010	9,867	0	9,721	146			0	146						
9	BNY MELLON INTERNATIONAL FD CL M	05569M871		12/14/2006	2/11/2010	944	0	1,619	-675			0	-675						
10	BNY MELLON INTERNATIONAL FD CL M	05569M871		7/8/2005	2/11/2010	10,742	0	16,747	-6,005			0	-6,005						

Part VIII, Line 1 (990-PF) - Compensation of Officers, Directors, Trustees and Foundation Managers

	Name	Check "X" if Business	Street	City	State	Zip Code	Foreign Country	Title	Average Hours	Compensation
1	BNY Mellon, N A		P O BOX 185	Pittsburgh	40	15230-0185				12,932
2										
3										
4										
5										
6										
7										
8										
9										
10										

12,932

Part

	0	0	0
	Benefits	Expense Account	Explanation
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			

Part XVI-A, Lines 11a-11e (990-PF) - Other Revenue

		Unrelated Business Income		Excluded by Section 512, 513, or 514		
Program Service Revenue		Business Code	Amount	Exclusion Code	Amount	Related or Exempt Function Income
1	FEDERAL TAX REFUND			42	1,235	
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						

Part VI, Line 6a (990-PF) - Estimated Tax Payments

	Date	Amount
1 Credit from prior year return	1	404
2 First quarter estimated tax payment	2	0
3 Second quarter estimated tax payment	3	0
4 Third quarter estimated tax payment	4	0
5 Fourth quarter estimated tax payment	5	0
6 Other payments	6	0
7 Total	7	404

Part XV, Lines 1a-1b (990-PF) - Information Regarding Foundation Managers

List Managers who contributed more than 2%
of the total contributions received by the foundation

1 NONE _____
2 _____
3 _____
4 _____
5 _____
6 _____
7 _____
8 _____
9 _____
10 _____

List Managers who own 10% or more of the stock
of a corporation of which the foundation has a 10%
or greater interest

NONE _____

