Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

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

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

OMB No 1545-0052

2010

For calendar year 2010, 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

Name of foundation: THE IRVING AND BERNICE SINGER FAMILY FOUNDATION

A Employer identification number: 02-0449779

Number and street (or P O box number if mail is not delivered to street address): C/O GARY J. SINGER, PO BOX 16415 | Room/suite

B Telephone number: 603-669-4100

City or town, state, and ZIP code: HOOKSETT, NH 03106-6415

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 ▶ [ ]

H Check type of organization: [X] Section 501(c)(3) exempt private foundation [ ] Section 4947(a)(1) nonexempt charitable trust [ ] Other taxable private foundation

E If private foundation status was terminated under section 507(b)(1)(A), check here ▶ [ ]

I Fair market value of all assets at end of year (from Part II, col (c), line 16) ▶$ 1,322,017.

J Accounting method: [X] Cash [ ] Accrual [ ] Other (specify) (Part I, column (d) must be on cash basis.)

F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ▶ [ ]

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	50.			
	2 Check ▶ [X] if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities	38,345.	38,345.		STATEMENT 1
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	<13,471.>			
	b Gross sales price for all assets on line 6a 275,882.				
	7 Capital gain net income (from Part IV, line 2)		0.		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
	b Less Cost of goods sold				
	c Gross profit or (loss)				
	11 Other income				
	12 Total Add lines 1 through 11	24,924.	38,345.	0.	
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	0.	0.	0.	0.
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees				
	b Accounting fees STMT 2	1,460.	0.	0.	0.
	c Other professional fees				
	17 Interest				
	18 Taxes				
	19 Depreciation and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses STMT 3	11,394.	10,592.	0.	0.
	24 Total operating and administrative expenses Add lines 13 through 23	12,854.	10,592.	0.	0.
	25 Contributions, gifts, grants paid	251,400.			251,400.
	26 Total expenses and disbursements Add lines 24 and 25	264,254.	10,592.	0.	251,400.
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	<239,330.>			
	b Net investment income (if negative, enter -0-)		27,753.		
	c Adjusted net income (if negative, enter -0-)			0.	

SCANNED MAY 1 8 2011

RECEIVED MAY 1 8 2011 OGDEN, UT IRS-OSC

023501 12-07-10 LHA For Paperwork Reduction Act Notice, see the instructions Form **990-PF** (2010)

10490512 793251 51630-237 2010.03050 THE IRVING AND BERNICE SING 51630051

Part II Balance Sheets

Attached schedules and amounts in the description column should be for end-of-year amounts only

		Beginning of year (a) Book Value	End of year (b) Book Value	End of year (c) Fair Market Value
Assets	1 Cash - non-interest-bearing			
	2 Savings and temporary cash investments	78,651.	22,577.	22,577.
	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			
	c Investments - corporate bonds			
	11 Investments - land, buildings and equipment basis ▶			
	Less accumulated depreciation ▶			
	12 Investments - mortgage loans			
	13 Investments - other STMT 5	1,418,966.	1,235,710.	1,299,440.
	14 Land, buildings, and equipment basis ▶			
	Less accumulated depreciation ▶			
	15 Other assets (describe ▶)			
	16 **Total assets** (to be completed by all filers)	1,497,617.	1,258,287.	1,322,017.
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 ▶ ☐ 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 ▶ [X] 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	1,497,617.	1,258,287.	STATEMENT 4
	30 **Total net assets or fund balances**	1,497,617.	1,258,287.	
	31 **Total liabilities and net assets/fund balances**	1,497,617.	1,258,287.	

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	1,497,617.
2	Enter amount from Part I, line 27a	2	<239,330.>
3	Other increases not included in line 2 (itemize) ▶	3	0.
4	Add lines 1, 2, and 3	4	1,258,287.
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	1,258,287.

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	PUBLICLY TRADED SECURITIES	P	VARIOUS	01/06/10
b	PUBLICLY TRADED SECURITIES	P	VARIOUS	07/22/10
c	PUBLICLY TRADED SECURITIES	P	VARIOUS	12/28/10
d	CAPITAL GAINS DIVIDENDS			
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	60,228.		59,087.	1,141.
b	53,972.		64,507.	<10,535.>
c	155,214.		165,759.	<10,545.>
d	6,468.			6,468.
e				

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

	(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
a				1,141.
b				<10,535.>
c				<10,545.>
d				6,468.
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** <13,471.>

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))
2009	4,250.	1,281,252.	.003317
2008	96,881.	1,338,071.	.072403
2007	90,720.	1,524,974.	.059490
2006	105,379.	1,492,556.	.070603
2005	55,000.	1,453,745.	.037833

2	Total of line 1, column (d)	2	.243646
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	.048729
4	Enter the net value of noncharitable-use assets for 2010 from Part X, line 5	4	1,357,891.
5	Multiply line 4 by line 3	5	66,169.
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	278.
7	Add lines 5 and 6	7	66,447.
8	Enter qualifying distributions from Part XII, line 4	8	251,400.

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 ▶ [ ] and enter "N/A" on line 1. Date of ruling or determination letter ____ (attach copy of letter if necessary-see instructions)			
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ▶ [X] and enter 1% of Part I, line 27b		1	278.
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	278.
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	278.
6	Credits/Payments			
a	2010 estimated tax payments and 2009 overpayment credited to 2010	6a 279.		
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	279.
8	Enter any **penalty** for underpayment of estimated tax Check here [ ] 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	1.
11	Enter the amount of line 10 to be **Credited to 2011 estimated tax** ▶ 1.	**Refunded** ▶	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?	1a		X
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see instructions for definition)?	1b		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?	1c		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*	2		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*	3		X
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		X
b	If "Yes," has it filed a tax return on **Form 990-T** for this year? N/A	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T*	5		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?	6	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.*	7	X	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ NH			
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*	8b	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 2010 or the taxable year beginning in 2010 (see instructions for Part XIV)? *If "Yes," complete Part XIV*	9		X
10	Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	10		X

Part VII-A Statements Regarding Activities *(continued)*

			Yes	No
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 ▶ GARY SINGER Telephone no ▶603-669-4100

Located at ▶151 LEDGEWOOD RD, MANCHESTER, NH ZIP+4 ▶03104-2129

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

			Yes	No
16	At any time during calendar year 2010, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16		X
	See page 20 of the instructions for exceptions and filing requirements for Form TD F 90-22 1 If "Yes," enter the name of the foreign country ▶			

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

			Yes	No
	File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.			
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 22 of the instructions)? N/A	1b		
	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐			
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 2010?	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 2010, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2010? ☐ Yes ☒ 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) N/A	2b		
c	If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here ▶ ______ , ______ , ______ , ______			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☒ No			
b	If "Yes," did it have excess business holdings in 2010 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 2010)* N/A	3b		
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 2010?	4b		X

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

		Yes	No
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 [X] 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 [X] No		
(3) Provide a grant to an individual for travel, study, or other similar purposes?	[ ] Yes [X] No		
(4) Provide a grant to an organization other than a charitable, etc , organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)?	[ ] Yes [X] 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 [X] 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 [X] 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 [X] No		
b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?	N/A 7b		

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

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

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
SEE STATEMENT 6		0.	0.	0.

2 Compensation of five highest-paid employees (other than those included on line 1). If none, enter "NONE."

(a) Name and address of each employee paid more than $50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				

Total number of other employees paid over $50,000 ▶ 0

Part VIII **Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors** *(continued)*

3 Five highest-paid independent contractors for professional services. If none, enter "NONE."

(a) Name and address of each person paid more than $50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over $50,000 for professional services ▶		0

Part IX-A **Summary of Direct Charitable Activities**

List the foundation's four largest direct charitable activities during the tax year Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc	Expenses
1 N/A	
2	
3	
4	

Part IX-B **Summary of Program-Related Investments**

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1 N/A	
2	
All other program-related investments See instructions	
3	
Total. Add lines 1 through 3 ▶	0.

Form **990-PF** (2010)

023561
12-07-10

10490512 793251 51630-237 2010.03050 THE IRVING AND BERNICE SING 516300S1

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	1,358,583.
b	Average of monthly cash balances	1b	19,987.
c	Fair market value of all other assets	1c	
d	**Total** (add lines 1a, b, and c)	1d	1,378,570.
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	1,378,570.
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	20,679.
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4	5	1,357,891.
6	**Minimum investment return** Enter 5% of line 5	6	67,895.

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	67,895.
2a	Tax on investment income for 2010 from Part VI, line 5 — 2a: 278.		
b	Income tax for 2010 (This does not include the tax from Part VI) — 2b:		
c	Add lines 2a and 2b	2c	278.
3	Distributable amount before adjustments Subtract line 2c from line 1	3	67,617.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	67,617.
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	67,617.

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	251,400.
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	251,400.
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	278.
6	**Adjusted qualifying distributions** Subtract line 5 from line 4	6	251,122.

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 2009	(c) 2009	(d) 2010
1 Distributable amount for 2010 from Part XI, line 7				67,617.
2 Undistributed income, if any, as of the end of 2010				
a Enter amount for 2009 only			0.	
b Total for prior years ____ , ____ , ____		0.		
3 Excess distributions carryover, if any, to 2010				
a From 2005				
b From 2006				
c From 2007				
d From 2008 20,278.				
e From 2009				
f Total of lines 3a through e	20,278.			
4 Qualifying distributions for 2010 from Part XII, line 4 ▶ $ 251,400.				
a Applied to 2009, 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 2010 distributable amount				67,617.
e Remaining amount distributed out of corpus	183,783.			
5 Excess distributions carryover applied to 2010 (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:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	204,061.			
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 2009 Subtract line 4a from line 2a Taxable amount - see instr			0.	
f Undistributed income for 2010 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2011				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 2005 not applied on line 5 or line 7	0.			
9 Excess distributions carryover to 2011. Subtract lines 7 and 8 from line 6a	204,061.			
10 Analysis of line 9				
a Excess from 2006				
b Excess from 2007				
c Excess from 2008 20,278.				
d Excess from 2009				
e Excess from 2010 183,783.				

Part XIV Private Operating Foundations (see instructions and Part VII-A, question 9) N/A

1 a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2010, 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)

	Tax year	Prior 3 years			
	(a) 2010	(b) 2009	(c) 2008	(d) 2007	(e) Total
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					

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 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))

SEE STATEMENT 7

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 ▶ [X] if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds If the foundation makes gifts, grants, etc (see instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d

a The name, address, and telephone number of the person to whom applications should be addressed

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

c Any submission deadlines

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

Part XV Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient 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 STATEMENT 8				
Total			▶ 3a	251,400.
b *Approved for future payment*				
NONE				
Total			▶ 3b	0.

023611 12-07-10

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income (a) Business code	Unrelated business income (b) Amount	Excluded by section 512, 513, or 514 (c) Exclusion code	Excluded by section 512, 513, or 514 (d) Amount	(e) Related or exempt function income
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	38,345.	
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	<13,471.>	
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)		0.		24,874.	0.

13 Total Add line 12, columns (b), (d), and (e) 13 24,874.

(See worksheet in line 13 instructions to verify calculations)

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

Line No ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes)

Part XVII 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	1a(1)		X
(2) Other assets	1a(2)		X
b Other transactions.			
(1) Sales of assets to a noncharitable exempt organization	1b(1)		X
(2) Purchases of assets from a noncharitable exempt organization	1b(2)		X
(3) Rental of facilities, equipment, or other assets	1b(3)		X
(4) Reimbursement arrangements	1b(4)		X
(5) Loans or loan guarantees	1b(5)		X
(6) Performance of services or membership or fundraising solicitations	1b(6)		X
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		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

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements
		N/A	

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No

b If "Yes," complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than taxpayer or fiduciary) is based on all information of which preparer has any knowledge

Signature of officer or trustee: [signature] Date: 5/12/11 Title: TREASURER/TRUSTEE

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
J. CHRISTOPHER CURRIE	[signature]	5/12/11		

Firm's name ▶ BAKER NEWMAN & NOYES, LLC — Firm's EIN ▶

Firm's address ▶ 650 ELM STREET, SUITE 302 MANCHESTER, NH 03101 — Phone no (800)244-7444

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 1

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	COLUMN (A) AMOUNT
RBS CITIZENS	44,813.	6,468.	38,345.
TOTAL TO FM 990-PF, PART I, LN 4	44,813.	6,468.	38,345.

FORM 990-PF ACCOUNTING FEES STATEMENT 2

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING FEES	1,460.	0.	0.	0.
TO FORM 990-PF, PG 1, LN 16B	1,460.	0.	0.	0.

FORM 990-PF OTHER EXPENSES STATEMENT 3

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
INVESTMENT FEES	10,392.	10,392.	0.	0.
ADMINISTRATIVE EXPENSE	1,002.	200.	0.	0.
TO FORM 990-PF, PG 1, LN 23	11,394.	10,592.	0.	0.

FORM 990-PF OTHER FUNDS STATEMENT 4

DESCRIPTION	(A) BEGINNING OF YEAR	(B) END OF YEAR
ENDOWMENT FUND	1,497,617.	1,258,287.
TOTAL TO FORM 990-PF, PART II, LINE 29	1,497,617.	1,258,287.

FORM 990-PF | OTHER INVESTMENTS | STATEMENT 5

DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
VANGUARD INDEX 500	COST	124,633.	136,532.
VANGUARD ADMIRAL	COST	106,036.	112,487.
VANGUARD INFLATION-PROTECTED	COST	24,948.	27,346.
TEMPLETON INSTITUTIONAL	COST	69,408.	72,062.
DREYFUS MIDCAP INDEX	COST	87,612.	95,125.
VANGUARD INTERMEDIATE	COST	354,194.	378,545.
ISHARES COMEX GOLD TR	COST	24,241.	42,395.
VANGUARD WINDSOR II	COST	167,815.	137,087.
VANGUARD MORGAN GROWTH	COST	80,000.	74,312.
TEMPLETON GLOBAL BOND	COST	45,818.	52,608.
ISHARES MSCI EMERGING MKTS	COST	67,168.	76,227.
IPATH DJ-UBS COMMODITY INDEX	COST	20,985.	24,560.
SCOUT SMALL CAP FUND	COST	0.	0.
METROPOLITAN WEST HIGH YD BD I	COST	15,072.	15,625.
VANGUARD ADMIRAL FIXED INCOME ST	COST	20,011.	20,294.
ISHARES S&P SMALL CAP INDEX FD	COST	27,769.	34,235.
TOTAL TO FORM 990-PF, PART II, LINE 13		1,235,710.	1,299,440.

FORM 990-PF PART VIII - LIST OF OFFICERS, DIRECTORS TRUSTEES AND FOUNDATION MANAGERS STATEMENT 6

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN-SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
BERNICE SINGER 95 LEDGEWOOD ROAD MANCHESTER, NH 03104	TRUSTEE 0.10	0.	0.	0.
GARY J SINGER 151 LEDGEWOOD ROAD MANCHESTER, NH 03104	PRESIDENT/TRUSTEE 0.20	0.	0.	0.
ROBERT SINGER 430 KEARNEY CIRCLE MANCHESTER, NH 03104	TRUSTEE 0.10	0.	0.	0.
STEPHEN SINGER 115 MANSION ROAD DUNBARTON, NH 03045	TRUSTEE 0.10	0.	0.	0.
STEWART SINGER 748 CASTLEWOOD DRIVE DRESHER, PA 19025	TRUSTEE 0.10	0.	0.	0.
JEFFREY SINGER 59 OLD HACKETT HILL RD #33 MANCHESTER, NH 03102	V PRES/TRUSTEE 0.20	0.	0.	0.
ALAN SINGER 28 BARDERRY LANE NOTTINGHAM, NH 03290	TRUSTEE 0.10	0.	0.	0.
JOY SYDNEY 75 LEDGEWOOD ROAD MANCHESTER, NH 03104	TRUSTEE 0.10	0.	0.	0.
MICHAEL SYDNEY 75 LEDGEWOOD ROAD MANCHESTER, NH 03104	TREASURER/TRUSTEE 0.20	0.	0.	0.
TOTALS INCLUDED ON 990-PF, PAGE 6, PART VIII		0.	0.	0.

FORM 990-PF PART XV - LINE 1A STATEMENT 7
LIST OF FOUNDATION MANAGERS

NAME OF MANAGER
BERNICE SINGER
STEWART SINGER

FORM 990-PF GRANTS AND CONTRIBUTIONS STATEMENT 8
PAID DURING THE YEAR

RECIPIENT NAME AND ADDRESS	RECIPIENT RELATIONSHIP AND PURPOSE OF GRANT	RECIPIENT STATUS	AMOUNT
ABRAMSON CENTER 1425 HORSHAM ROAD NORTH WALES, PA 19454-1320	NONE GENERAL USE		3,000.
AGUDAS YISROEL OF PASSAIC PARK 232 TERHUNE AVENUE PASSAIC, NJ 07055	NONE GENERAL USE		750.
AISH CAMPUS BOSTON 100 HANO STREET, SUITE 10 ALLSTON, MA 02134	NONE GENERAL USE		2,000.
AMERICAN FRIENDS OF ALYN HOSPITAL 51 EAST 42ND STREET, #308 NEW YORK, NY 10017	NONE GENERAL USE		500.
AMERICAN FRIENDS OF MAGEN DAVID ADOM 352 SEVENTH AVENUE, SUITE 400 NEW YORK, NY 10001	NONE GENERAL USE		2,500.
AMERICAN FRIENDS OF MEIR PANIM 5316 NEW UTRECHT AVENUE BROOKLYN, NY 11219	NONE GENERAL USE		500.

BAIS CHAYA MUSHKA 9051 W. PICO BLVD LOS ANGELES, CA 90035	NONE GENERAL USE	500.
BEIT ELAZRAKI 7 PENN PLAZA NEW YORK, NY 10001	NONE GENERAL USE	250.
BONEI OLAM 1755 46TH STREET BROOKLYN, NY 11204	NONE GENERAL USE	875.
BORO PARK HATZOLAH 5216-16TH AVENUE BROOKLYN, NY 11204	NONE GENERAL USE	500.
BOYS & GIRLS CLUB OF MANCHESTER 555 UNION STREET MANCHESTER, NH 03104	NONE GENERAL USE	5,000.
BROOKLINE FOOD PANTRY 210 HARVARD STREET BROOKLINE, MA 02446	NONE GENERAL USE	250.
CAMP HASC 5902 14TH AVE BROOKLYN, NY 11219	NONE GENERAL USE	350.
CAMP SUNSHINE 35 ACADIA ROAD CASCO, ME 04015	NONE GENERAL USE	500.
THE CARE GIVERS INC. 19 HARVEY ROAD BEDFORD, NH 03110	NONE GENERAL USE	2,000.
CENTRAL FUND ISRAEL 980 SIXTH AVENUE NEW YORK, NY 10018	NONE GENERAL USE	1,000.

CHABAD AT CHESTNUT HILL 163 BELLINGHAM ROAD CHESTNUT HILL, MA 02467	NONE GENERAL USE	1,500.
CHABAD OF ACTON 148 GREAT ROAD ACTON, MA 01720	NONE GENERAL USE	4,500.
CHABAD OF NEW HAMPSHIRE 7 CAMELOT PLACE MANCHESTER, NH 03104	NONE GENERAL USE	25,900.
CHABAD OF SPRINGFIELD 32 TEXEL DRIVE SPRINGFIELD, MA 01108	NONE GENERAL USE	2,500.
CHABAD UMASS 30 NORTH HADLEY ROAD AMHERST, MA 01002	NONE GENERAL USE	250.
CHAI LIFELINE 151 WEST 30TH STREET NEW YORK, NY 10001	NONE GENERAL USE	350.
CHILD & FAMILY SERVICES 464 CHESTNUT STREET MANCHESTER, NH 03105	NONE GENERAL USE	3,000.
COHEN CENTER FOR HOLOCAUST STUDIES 229 MAIN STREET KEENE, NH 03435-3201	NONE GENERAL USE	1,000.
CONGREGATION B'NAI JACOB 75 RIMMON ROAD WOODBRIDGE, CT 06525	NONE GENERAL USE	1,000.
CREATING HOPE INTERNATIONAL PO BOX 1058 DEARBORN, MI 48121	NONE GENERAL USE	125.

DEVELOPMENT IN LITERACY 12062 VALLEY VIEW STREET, SUITE 218 GARDEN GROVE, CA 92845	NONE GENERAL USE	125.
DORESH TOV C/O CONNECTIONS ISRAEL, PO BOX 28371 JERUSALEM, ISRAEL 91283	NONE GENERAL USE	1,000.
FISHER HOUSE BOSTON PO BOX 230 SOUTH WALPOLE, MA 02071	NONE GENERAL USE	500.
FRIENDS OF ISRAEL DEFENSE FORCES (IDF) 350 FIFTH AVENUE, SUITE 2011 NEW YORK, NY 10118	NONE GENERAL USE	500.
FRIENDS OF YAD EZRA V'SHULAMIT 3470 WILSHIRE BLVD SUITE 1020 LOS ANGELES, CA 90010	NONE GENERAL USE	250.
GANN ACADEMY 333 FOREST STREET WALTHAM, MA 02452	NONE GENERAL USE	4,000.
HIGH MOWING SCHOOL 222 ISAAC FRYE HWY WILTON, NH 03086	NONE GENERAL USE	1,000.
HILLEL UMASS 388 NORTH PLEASANT STREET AMHERST , MA 01002	NONE GENERAL USE	1,750.
HILLEL YESHIVA 1025 DEAL ROAD OCEAN, NJ 07712	NONE GENERAL USE	500.
HOPKINS HILLEL 3109 N. CHARLES STREET BALTIMORE, MD 21218	NONE GENERAL USE	250.

ISRAEL SOLIDARITY FUND OF AMERICA 11/15 BOONE STREET STATEN ISLAND, NY 10314	NONE GENERAL USE	1,000.
JACK M. BARRACK HEBREW ACADEMY 272 S. BRYN MAWR AVENUE BRYN MAWR, PA 19010	NONE GENERAL USE	1,000.
JEWISH FAMILY & CHILDREN'S SERVICES 1430 MAIN STREET WALTHAM, MA 02451	NONE GENERAL USE	2,000.
JEWISH FEDERATION OF NEW HAMPSHIRE 698 BEECH STREET MANCHESTER, NH 03104	NONE GENERAL USE	100,000.
JEWISH FEDERATION OF ULSTER COUNTY 159 GREEN STREET KINGSTON, NY 12401	NONE GENERAL USE	1,250.
JEWISH NATIONAL FUND NE 42 EAST 69TH STREET NEW YORK, NY 10021	NONE GENERAL USE	1,400.
LONE SOLDIER PROGRAM PO BOX 4431 CLEVELAND, TN 37320	NONE GENERAL USE	1,000.
LUBAVITCH OF MONTGOMERY COUNTY 426 W. PENNSYLVANIA AVENUE, SUITE 120 FORT WASHINGTON, PA 19034	NONE GENERAL USE	2,000.
LUBAVITCHER YESHIVA ACADEMY 1148 CONVERSE STREET LONGMEADOW, MA 01106	NONE GENERAL USE	2,500.
MACHON MA'AYAN 3 OVERTON ROAD EAST WINDSOR, NJ 08520	NONE GENERAL USE	500.

MAIMONIDES SCHOOL 34 PHILBRICK ROAD BROOKLINE, MA 02445	NONE GENERAL USE	17,500.
MAYYIM HAYYIM 1838 WASHINGTON STREET NEWTON, MA 02466	NONE GENERAL USE	750.
MIGDAL OHR 6 BELILIUS STREET, PO BOX 5507 JERUSALEM, ISRAEL 94704	NONE GENERAL USE	2,275.
MIS FOUNDATION PO BOX 5333 PEORIA, AZ 85385-5333	NONE GENERAL USE	1,500.
MUSEUM OF JEWISH HERITAGE 36 BATTERY PLACE NEW YORK, NY 10280	NONE GENERAL USE	750.
NCSY 212 SUMNER STREET NEWTON, MA 02459	NONE GENERAL USE	2,000.
NEW ENGLAND HEBREW ACADEMY 9 PRESCOTT STREET BROOKLINE, MA 02446	NONE GENERAL USE	1,000.
NEW HAMPTON SCHOOL 70 MAIN STREET NEW HAMPTON, NH 03256	NONE GENERAL USE	1,000.
NEW ISRAEL FUND 35 HIGHLAND CIRCLE NEEDHAM, MA 02494-3099	NONE GENERAL USE	500.
NEWTON FREE LIBRARY 330 HOMER STREET NEWTON CENTER, MA 02459	NONE GENERAL USE	500.

NOAH'S ARK CHILD CARE CENTER 491 EAST INDUSTRIAL PARK DR. MANCHESTER, NH 03109	NONE GENERAL USE	2,000.
OHEL SIMCHA 141-41 72ND AVENUE FLUSHING, NY 11367	NONE GENERAL USE	1,500.
ONE FAMILY FUND PO BOX 822732 PHILADELPHIA, PA 19182-2732	NONE GENERAL USE	1,000.
PIKESVILLE VOLUNTEER FIRE COMPANY 40 EAST SUDBROOK LANE PIKESVILLE , MD 21208	NONE GENERAL USE	250.
PRADER-WILLI SYNDROME ASSOCIATION 8588 POTTER PARK DRIVE, SUITE 500 SARASOTA, FL 34238	NONE GENERAL USE	500.
RISA S. ROSENGARD FOUNDATION, INC. 25 WEST UNION STREET ASHLAND, MA 01721	NONE GENERAL USE	1,000.
RIVERDALE MIKVAH 3708 HENRY HUDSON BRONX, NY 10463	NONE GENERAL USE	250.
SPECIAL CHILDREN'S CENTER 132 SALEM DRIVE ITHACA, NY 14850-1912	NONE GENERAL USE	500.
SPECTRUM YOUTH AND FAMILY SERVICES 177 PEARL STREET BURLINGTON, VT 05401	NONE GENERAL USE	750.
TEMPLE ISRAEL 200 STATE STREET PORTSMOUTH, NH 03801	NONE GENERAL USE	16,000.

TEMPLE SINAI 25 CANTON STREET SHARON, MA 02067	NONE GENERAL USE	1,000.
TENACITY 38 EVERETT STREET BOSTON, MA 02134	NONE GENERAL USE	250.
THE ANDREW J. ALLARD FOUNDATION PO BOX 16333 HOOKSETT, NH 03106	NONE GENERAL USE	1,000.
TIFERETH RAPHAEL INC 14 WILLIAM JACKSON AVE BRIGHTON , MA 02135-3913	NONE GENERAL USE	1,000.
TORAH ACADEMY 11 WILLISTON ROAD BROOKLINE, MA 02445	NONE GENERAL USE	500.
VICTORY CENTER 5532 W. CENTRAL AVE. SUITE B TOLEDO, OH 43615	NONE GENERAL USE	1,500.
WBUR 890 COMMONWEALTH AVE BOSTON, MA 02215	NONE GENERAL USE	250.
YAD SARAH 450 PARK AVENUE, 7TH FLOOR NEW YORK, NY 10022	NONE GENERAL USE	1,000.
YAD VASHEM POB 3477 JERUSALEM , ISRAEL 91034	NONE GENERAL USE	1,000.
YEMIN ORDE 12230 WILKINS AVE ROCKVILLE, MD 20852	NONE GENERAL USE	500.

YESHIVA K'TANA OF PASSAIC SCHOOL 249 TERHUNE AVE PASSAIC , NJ 07055	NONE GENERAL USE	3,250.
YOUNG ISRAEL OF BROOKLINE 62 GREEN STREET BROOKLINE, MA 02446	NONE GENERAL USE	5,500.
TOTAL TO FORM 990-PF, PART XV, LINE 3A		251,400.