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For calendar year 2014 or tax year beginning

, 2014, and ending

, 20

Name of foundation THE DIBNER CHARITABLE TRUST OF MASSACHUSETTS		A Employer identification number 20-5112548
Number and street (or P O box number if mail is not delivered to street address) 151 LAUREL ROAD		Room/suite
City or town, state or province, country, and ZIP or foreign postal code CHESTNUT HILL, MA 02467		C If exemption application is pending, check here ► <input type="checkbox"/>
G Check all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Address change		D 1 Foreign organizations, check here ► <input type="checkbox"/> 2 Foreign organizations meeting the 85% test, check here and attach computation ► <input type="checkbox"/>
H Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here ► <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ► \$ 22,396,023.		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) (see instructions))		(a) Revenue and expenses per books
Revenue	1 Contributions, gifts, grants, etc., received (attach schedule)	2,926.
	2 Check ► <input type="checkbox"/> if the foundation is not required to attach Sch B	
	3 Interest on savings and temporary cash investments	890.
	4 Dividends and interest from securities	504,875.
	5a Gross rents	502,117.
	b Net rental income or (loss)	
	6a Net gain or (loss) from sale of assets not on line 10 b Gross sales price for all assets on line 6a	6,204,251.
	7 Capital gain net income (from Part IV, line 2)	417,138.
	8 Net short-term capital gain	417,138.
	9 Income modifications	
	10a Gross sales less returns and allowances	
	b Less Cost of goods sold	
	c Gross profit or (loss) (attach schedule)	
	11 Other income (attach schedule) ATCH 3	92,995.
	12 Total. Add lines 1 through 11	1,018,824.
		1,009,416.
		(c) Adjusted net income
		(d) Disbursements for charitable purposes (cash basis only)
Operating and Administrative Expenses		
13 Compensation of officers, directors, trustees, etc	0	
14 Other employee salaries and wages		
15 Pension plans, employee benefits		
16a Legal fees (attach schedule) <i>RECEIVED</i>		
b Accounting fees (attach schedule) ATCH 4	43,560.	
c Other professional fees (attach schedule) [15]	165,816.	165,816.
17 Interest <i>ATCH NOV 18 2013</i>	107.	107.
18 Taxes (attach schedule) (see instructions) [7]	35,325.	17,825.
19 Depreciation (attach schedule) and depletion		
20 Occupancy		
21 Travel, conferences, and meetings	22,008.	22,008.
22 Printing and publications	180.	
23 Other expenses (attach schedule) ATCH 8	20,649.	20,372.
24 Total operating and administrative expenses.	287,645.	204,120.
Add lines 13 through 23.		22,008.
25 Contributions, gifts, grants paid	672,790.	672,790.
26 Total expenses and disbursements. Add lines 24 and 25	960,435.	204,120.
	0	694,798.
27 Subtract line 26 from line 12:		
a Excess of revenue over expenses and disbursements	58,389.	
b Net investment income (if negative, enter -0-)		805,296.
c Adjusted net income (if negative, enter -0-)		

Part II	Balance Sheets	Attached schedule 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
	1 Cash - non-interest-bearing		31,864.	134,077.	134,077.
	2 Savings and temporary cash investments		1,317,044.	1,569,556.	1,569,556.
	3 Accounts receivable ►				
	Less: allowance for doubtful accounts ►				
	4 Pledges receivable ►				
	Less: allowance for doubtful accounts ►				
	5 Grants receivable				
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)				
	7 Other notes and loans receivable (attach schedule) ►				
	Less: allowance for doubtful accounts ►				
	8 Inventories for sale or use				
	9 Prepaid expenses and deferred charges				
	10 a Investments - U.S. and state government obligations (attach schedule) [9]		162,725.		
	b Investments - corporate stock (attach schedule) ATCH 10		13,085,728.	14,392,941.	15,208,979.
	c Investments - corporate bonds (attach schedule) ATCH 11		1,534,656.	343,110.	336,355.
	11 Investments - land, buildings, and equipment basis ►				
	Less accumulated depreciation ► (attach schedule)				
	12 Investments - mortgage loans				
	13 Investments - other (attach schedule) ATCH 12		4,383,568.	4,137,407.	5,140,892.
	14 Land, buildings, and equipment basis ►				
	Less accumulated depreciation ► (attach schedule)				
	15 Other assets (describe ► ATCH 13)		9,281.	6,164.	6,164.
	16 Total assets (to be completed by all filers - see the instructions Also, see page 1, item I)		20,524,866.	20,583,255.	22,396,023.
	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 (attach schedule)				
	22 Other liabilities (describe ►)				
	23 Total liabilities (add lines 17 through 22)		0	0	
	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, ► <input checked="" type="checkbox"/> check here and complete lines 27 through 31.				
	27 Capital stock, trust principal, or current funds		20,524,866.	20,583,255.	
	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 instructions)		20,524,866.	20,583,255.	
	31 Total liabilities and net assets/fund balances (see instructions)		20,524,866.	20,583,255.	

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	20,524,866.
2 Enter amount from Part I, line 27a	2	58,389.
3 Other increases not included in line 2 (itemize) ►	3	
4 Add lines 1, 2, and 3	4	20,583,255.
5 Decreases not included in line 2 (itemize) ►	5	
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	20,583,255.

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 PART IV SCHEDULE					
b					
c					
d					
e					
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale		(h) Gain or (loss) (e) plus (f) minus (g)	
a					
b					
c					
d					
e					
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69				(l) Gains (Col (h) gain minus col. (k), but not less than -0-) or Losses (from col (h))	
(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			
a					
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	417,138.	
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 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 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))
2013	988,879.	21,511,626.	0.045970
2012	968,530.	20,666,856.	0.046864
2011	807,305.	20,288,324.	0.039792
2010	895,648.	20,846,436.	0.042964
2009	856,861.	20,055,208.	0.042725
2 Total of line 1, column (d)		2	0.218315
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	0.043663
4 Enter the net value of noncharitable-use assets for 2014 from Part X, line 5		4	22,164,631.
5 Multiply line 4 by line 3		5	967,774.
6 Enter 1% of net investment income (1% of Part I, line 27b)		6	8,053.
7 Add lines 5 and 6		7	975,827.
8 Enter qualifying distributions from Part XII, line 4		8	694,798.
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)	
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ► <input type="checkbox"/> and enter 1% of Part I, line 27b	
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)	
3	Add lines 1 and 2	
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0)	
5	Tax based on investment income. Subtract line 4 from line 3 If zero or less, enter -0-	
6	Credits/Payments	
a	2014 estimated tax payments and 2013 overpayment credited to 2014	6a 24,353.
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	
8	Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed ►	
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid ►	
11	Enter the amount of line 10 to be Credited to 2015 estimated tax ► 8,247. Refunded ► 11	

Part VII-A Statements Regarding Activities

1a	Yes	No
1b		X
1c		X
2		X
3		X
4a	X	
4b	X	
5		X
6	X	
7	X	
8b	X	
9		X
10		X

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?

1b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for the 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

1c Did the foundation file Form 1120-POL for this year?

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

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

4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?

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

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?

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

8a Enter the states to which the foundation reports or with which it is registered (see instructions) ► MASSACHUSETTS

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

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 2014 or the taxable year beginning in 2014 (see instructions for Part XIV)? If "Yes," complete Part XIV.

10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses

Part VII-A Statements Regarding Activities (continued)

11	11	X
12	12	X
13	13	X
Website address ► N/A		
14	The books are in care of ► THE AYCO CO, AMY SEAGROATT Telephone no ► 518-886-4447	
	Located at ► 321 BROADWAY SARATOGA SPRINGS, NY ZIP+4 ► 12866-0860	
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here ► 15 and enter the amount of tax-exempt interest received or accrued during the year.	
16	16	Yes No X
See the instructions for exceptions and filing requirements for FinCEN Form 114, (formerly 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
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 instructions)?		
Organizations relying on a current notice regarding disaster assistance check here ► <input type="checkbox"/>		
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 2014?		
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 2014, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2014?	<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)		
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 2014 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 2014)		
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		
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 2014?		

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	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	(3) Provide a grant to an individual for travel, study, or other similar purposes?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? (see instructions).	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		5b
	Organizations relying on a current notice regarding disaster assistance check here ► <input type="checkbox"/>			
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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		6b
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		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 (see instructions).**

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
ATCH 14		0	0	0

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

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

Total number of other employees paid over \$50,000. ►

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

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

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		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
<p>1 PLEASE NOTE, THE FOUNDATION IS NOT INVOLVED IN ANY DIRECT CHARITABLE ACTIVITIES. ITS PRIMARY PURPOSE IS TO SUPPORT, BY CONTRIBUTIONS, OTHER CHARITABLE ORGANIZATIONS EXEMPT</p> <p>2 UNDER INTERNAL REVENUE CODE SECTION 501(C)(3).</p> <p>-----</p> <p>-----</p> <p>-----</p> <p>-----</p>	
<p>3</p> <p>-----</p> <p>-----</p> <p>-----</p> <p>-----</p>	
<p>4</p> <p>-----</p> <p>-----</p> <p>-----</p>	

Part IX-B **Summary of Program-Related Investments** (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2		Amount
1	NONE	

2		

All other program-related investments See instructions		
3	NONE	

Total. Add lines 1 through 3		►

Form 990-PF (2014)

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		1a	15,909,855.
a	Average monthly fair market value of securities		1b	1,451,416.
b	Average of monthly cash balances		1c	5,140,892.
c	Fair market value of all other assets (see instructions)		1d	22,502,163.
d	Total (add lines 1a, b, and c)			
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	22,502,163.
4	Cash deemed held for charitable activities Enter 1 1/2 % of line 3 (for greater amount, see instructions)		4	337,532.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4		5	22,164,631.
6	Minimum investment return. Enter 5% of line 5		6	1,108,232.

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	1,108,232.
2a	Tax on investment income for 2014 from Part VI, line 5	2a	16,106.	
b	Income tax for 2014. (This does not include the tax from Part VI.)	2b		
c	Add lines 2a and 2b		2c	16,106.
3	Distributable amount before adjustments Subtract line 2c from line 1		3	1,092,126.
4	Recoveries of amounts treated as qualifying distributions		4	
5	Add lines 3 and 4		5	1,092,126.
6	Deduction from distributable amount (see instructions)		6	
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1		7	1,092,126.

Part XII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		1a	694,798.
a	Expenses, contributions, gifts, etc - total from Part I, column (d), line 26		1b	
b	Program-related investments - total from Part IX-B		2	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes		3a	
3	Amounts set aside for specific charitable projects that satisfy the:		3b	
a	Suitability test (prior IRS approval required)		4	694,798.
b	Cash distribution test (attach the required schedule)		5	0
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4		6	694,798.
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 instructions)			
6	Adjusted qualifying distributions. Subtract line 5 from line 4			

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 2013	(c) 2013	(d) 2014
1 Distributable amount for 2014 from Part XI, line 7				1,092,126.
2 Undistributed income, if any, as of the end of 2014				
a Enter amount for 2013 only				
b Total for prior years 2012, 2011, 2010				
3 Excess distributions carryover, if any, to 2014.				
a From 2009				
b From 2010	4,546.			
c From 2011				
d From 2012				
e From 2013				
f Total of lines 3a through e	4,546.			
4 Qualifying distributions for 2014 from Part XII, line 4 ► \$ 694,798.				
a Applied to 2013, but not more than line 2a				
b Applied to undistributed income of prior years (Election required - see instructions)				
c Treated as distributions out of corpus (Election required - see instructions)				
d Applied to 2014 distributable amount				694,798.
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2014 . (If an amount appears in column (d), the same amount must be shown in column (a))	4,546.			4,546.
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5				
b Prior years' undistributed income Subtract line 4b from line 2b				
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 instructions				
e Undistributed income for 2013 Subtract line 4a from line 2a. Taxable amount - see instructions				
f Undistributed income for 2014 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2015				392,782.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions)				
8 Excess distributions carryover from 2009 not applied on line 5 or line 7 (see instructions)				
9 Excess distributions carryover to 2015. Subtract lines 7 and 8 from line 6a	0			
10 Analysis of line 9:				
a Excess from 2010				
b Excess from 2011				
c Excess from 2012				
d Excess from 2013				
e Excess from 2014				

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

NOT APPLICABLE

1a	If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2014, 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)			
2a	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)(ii)			
(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 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))

N/A

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

N/A

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

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

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

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

c Any submission deadlines:

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

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
<i>a Paid during the year</i>				
ATCH 15				
Total				672,790.
<i>b Approved for future payment</i>				
Total				► 3b

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated

	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments			14	890.	
4 Dividends and interest from securities			14	504,875.	
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 .	110000	3,724.	01	89,271.	
7 Other investment income			18	417,138.	
8 Gain or (loss) from sales of assets other than inventory					
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)		3,724.		1,012,174.	
13 Total. Add line 12, columns (b), (d), and (e) (See worksheet in line 13 instructions to verify calculations.)			13		1,015,898.

13 Total. Add line 12, columns (b), (d), and (e).
(See worksheet in line 13 instructions to verify calculations.)

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

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

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?	Yes	No
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		

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

(a) Name of organization	(b) Type of organization	(c) Description of relationship

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) is based on all information of which preparer has any knowledge.

**Sign
Here**

► Brent Dibbs

| Nov. 14 2015

► Trinlee

May the IRS discuss this return
with the preparer shown below
(see instructions)? Yes No

Paid Preparer Use Only	Print/Type preparer's name MARY CARBONE	Preparer's signature <i>Mary Carbone</i>	Date 11/10/15	Check <input type="checkbox"/> if self-employed	PTIN P01247414
	Firm's name ► THE AYCO COMPANY, LP	Firm's EIN ► 33-1187432			
	Firm's address ► PO BOX 860 SARATOGA SPRINGS, NY	12866-0860	Phone no	518-886-4000	

FORM 990-PF - PART IV
CAPITAL GAINS AND LOSSES FOR TAX ON INVESTMENT INCOME

Kind of Property		Description				P or D	Date acquired	Date sold
Gross sale price less expenses of sale	Depreciation allowed/ allowable	Cost or other basis	FMV as of 12/31/69	Adj basis as of 12/31/69	Excess of FMV over adj basis		Gain or (loss)	
		TOTAL SHORT-TERM COMMON TRUST FUND AND PARTNERSHIP, S CORPORATION, AND OTHER ESTATES OR TRUST GAIN OR LOSS					187.	
		TOTAL LONG-TERM COMMON TRUST FUND AND PARTNERSHIP, S CORPORATION, AND OTHER ESTATES OR TRUST GAIN OR LOSS					85,038.	
		TOTAL CAPITAL GAIN DISTRIBUTIONS					79,995.	
		PUBLICLY TRADED SECURITIES					VAR	
		1,054.					-1,054.	VAR
1,347,514.		PUBLICLY TRADED SECURITIES					VAR	
		1,456,076.					-108,562.	VAR
664,197.		PUBLICLY TRADED SECURITIES					VAR	
		631,342.					32,855.	VAR
616,640.		PUBLICLY TRADED SECURITIES					VAR	
		588,971.					27,669.	VAR
523,306.		PUBLICLY TRADED SECURITIES					VAR	
		475,587.					47,719.	VAR
625,942.		PUBLICLY TRADED SECURITIES					VAR	
		550,000.					75,942.	VAR
141,081.		PUBLICLY TRADED SECURITIES					VAR	
		120,403.					20,678.	VAR
232,376.		PUBLICLY TRADED SECURITIES					VAR	
		171,817.					60,559.	VAR
32,601.		PUBLICLY TRADED SECURITIES					VAR	
		28,103.					4,498.	VAR
281,086.		PUBLICLY TRADED SECURITIES					VAR	
		242,425.					38,661.	VAR
43,972.		PUBLICLY TRADED SECURITIES					VAR	
		35,792.					8,180.	VAR
72,912.		PUBLICLY TRADED SECURITIES					VAR	
		53,528.					19,384.	VAR

FORM 990-PF - PART IV
CAPITAL GAINS AND LOSSES FOR TAX ON INVESTMENT INCOME

Kind of Property		Description			P or D	Date acquired	Date sold
Gross sale price less expenses of sale	Depreciation allowed/ allowable	Cost or other basis	FMV as of 12/31/69	Adj basis as of 12/31/69	Excess of FMV over adj basis		
7,763.		PUBLICLY TRADED SECURITIES 4,087.				VAR 3,676.	VAR
237,848.		PUBLICLY TRADED SECURITIES 229,848.				VAR 8,000.	VAR
350,299.		PUBLICLY TRADED SECURITIES 317,020.				VAR 33,279.	VAR
809,088.		PUBLICLY TRADED SECURITIES 834,428.				VAR -25,340.	VAR
35,031.		296.26 SHS GS WEST ST PTRS II 29,626.				01/01/2008 5,405.	VAR
17,375.		LIQUIDATION GS RE MEZZ PTRS 17,006.				12/31/2008 369.	12/23/2014
TOTAL GAIN(LOSS)						<u>417,138.</u>	

ATTACHMENT 1FORM 990PF, PART I - INTEREST ON TEMPORARY CASH INVESTMENTS

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>	<u>NET INVESTMENT INCOME</u>
GOLDMAN SACHS		138.
ML #2005		66.
ML #2006		55.
ML #2012		5.
ML #2013		127.
ML #2014		84.
ML #2016		8.
ML #2017		5.
ML #2018		7.
ML #2019		2.
ML #2020		2.
ML #2021		2.
ML #2022		2.
ML #2023		6.
ML #2024		5.
ML #2025		376.
TOTAL	<u><u>890.</u></u>	<u><u>890.</u></u>

ATTACHMENT 2FORM 990PF, PART I - DIVIDENDS AND INTEREST FROM SECURITIES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
ML #2005 INTEREST	6,344.	6,344.
ML #2006 INTEREST	22,036.	22,036.
ML #2013 INTEREST	1,625.	1,625.
ML #2018 INTEREST	296.	296.
ML #2025 INTEREST	4,334.	4,334.
LESS: ACCRUED INTEREST PAID	-11.	-11.
K-1 GS CAPITAL PARTNERS INTEREST	4,229.	4,229.
K-1 VCFIA INTEREST	705.	705.
K-1 CONTAINER SYSTEMS	53.	53.
GS DIVIDENDS	14,337.	14,337.
ML #2005 DIVIDENDS	56,422.	56,422.
ML #2006 DIVIDENDS	27,442.	27,442.
ML #2012 DIVIDENDS	25,570.	25,570.
ML #2013 DIVIDENDS	91,203.	91,203.
ML #2014 DIVIDENDS	72,275.	72,275.
ML #2016 DIVIDENDS	4,914.	4,914.
ML #2017 DIVIDENDS	2,561.	2,561.
ML #2018 DIVIDENDS	15,142.	15,142.
ML #2019 DIVIDENDS	3,114.	3,114.
ML #2020 DIVIDENDS	2,029.	2,029.
ML #2021 DIVIDENDS	898.	898.
ML #2022 DIVIDENDS	2,339.	2,339.
ML #2023 DIVIDENDS	11,713.	11,713.
ML #2023 T/E DIVIDENDS	2,758.	
ML #2024 DIVIDENDS	107,849.	107,849.
K-1 GS CAPITAL PARTNERS DIVIDENDS	21,605.	21,605.
K-1 VCFIA DIVIDENDS	3,093.	3,093.
TOTAL	<u>504,875.</u>	<u>502,117.</u>

FORM 990PF, PART I - OTHER INCOME

<u>DESCRIPTION</u>	<u>OTHER INCOME (LOSS)</u>	<u>FROM K-1S</u>	<u>FROM OFFSHORE FUNDS</u>	<u>TOTALS</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>	<u>NET INVESTMENT INCOME</u>
OTHER INCOME (LOSS)					84,406.	84,406.
					8,589.	4,865.
					92,995.	89,271.

REVENUE AND EXPENSES PER BOOKS	8	84	92
INDS		TOTALS	

REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME	4, 865. 84, 406.	89, 271:
8, 589.			
84, 406.			
92, 995:			

ATTACHMENT 3

FORM 990PF, PART I - ACCOUNTING FEESATTACHMENT 4

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>	<u>NET INVESTMENT INCOME</u>	<u>ADJUSTED NET INCOME</u>	<u>CHARITABLE PURPOSES</u>
THE AYCO COMPANY LP	43,560.			
TOTALS	<u><u>43,560.</u></u>			

FORM 990PF, PART I - OTHER PROFESSIONAL FEES

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>	<u>NET INVESTMENT INCOME</u>
INVESTMENT MANAGEMENT FEES	165,816.	165,816.
TOTALS	<u>165,816.</u>	<u>165,816.</u>

ATTACHMENT 5

FORM 990PF, PART I - INTEREST EXPENSE

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>	<u>NET INVESTMENT INCOME</u>
INVESTMENT INTEREST FROM K-1	107.	107.
TOTALS	<u>107.</u>	<u>107.</u>

FORM 990PF, PART I - TAXES

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>	<u>NET INVESTMENT INCOME</u>
FEDERAL TAX PAYMENTS	17,500.	
FOREIGN TAXES PAID	17,825.	17,825.
 TOTALS	 <u>35,325.</u>	 <u>17,825.</u>

ATTACHMENT 7

FORM 990PF, PART I - OTHER EXPENSES

<u>DESCRIPTION</u>	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
DUES AND SUBSCRIPTIONS	<u>1,499.</u>	<u>1,499.</u>
STATE FILING FEES	250.	
OTHER DEDUCTIONS FROM K-1S	18,873.	18,873.
NONDEDUCTIBLE FROM K-1S	27.	
TOTALS	<u><u>20,649.</u></u>	<u><u>20,372.</u></u>

FORM 990PF, PART II - U.S. AND STATE OBLIGATIONS

<u>DESCRIPTION</u>	<u>ATTACHMENT 9</u>
ML #2025	
US OBLIGATIONS TOTAL	
	ENDING BOOK VALUE

FORM 990PF, PART II - CORPORATE STOCKATTACHMENT 10

DESCRIPTION	ENDING BOOK VALUE	ENDING FMV
GOLDMAN SACHS		
ML #2005	328,465.	309,960.
ML #2006	1,216,572.	1,227,342.
ML #2012	1,071,679.	1,110,999.
ML #2013	1,123,797.	1,264,802.
ML #2014	1,648,271.	1,615,218.
ML #2016	4,274,333.	4,180,002.
ML #2017	235,113.	322,999.
ML #2018	337,424.	412,343.
ML #2019	439,692.	571,921.
ML #2020	310,581.	430,990.
ML #2021	166,789.	214,708.
ML #2022	155,146.	214,744.
ML #2023	148,031.	242,136.
ML #2024	588,284.	610,377.
ML #2025	2,348,764.	2,480,438.
TOTALS	<u>14,392,941.</u>	<u>15,208,979.</u>

FORM 990PF, PART II - CORPORATE BONDSDESCRIPTION

ML #2005	100,000.	92,375.
ML #2006	243,110.	243,980.
ML #2013		
ML #2018		
ML #2025		
	<u>343,110.</u>	<u>336,355.</u>

TOTALSATTACHMENT 11ENDING
BOOK VALUEENDING
FMV

FORM 990PF, PART II - OTHER INVESTMENTSATTACHMENT 12

<u>DESCRIPTION</u>	<u>ENDING BOOK VALUE</u>	<u>ENDING FMV</u>
VCFA PRIVATE EQUITY PARTNERS	208,709.	222,978.
GSCP VI PARALLEL	445,608.	443,121.
GSCP VI PARALLEL AIV	60,332.	50,594.
COMPACT CONTAINER SYSTEMS	97,649.	97,649.
GS WEST STREET PARTNERS	56,589.	64,773.
GS REAL ESTATE MEZZANINE		
GS INVESTMENT PARTNERS	2,250,000.	3,089,969.
GS VINTAGE FUND V OFFSHORE	360,218.	436,939.
GS MT KELLETT CAP PTRS OFFSHR	436,652.	393,384.
ML SLP IV TECH OFFSHORE	87,500.	96,467.
ML CSP III DISTRESSED OFFSHORE	84,150.	205,148.
ML CARLYLE EUROPEAN OFFSHORE	50,000.	39,870.
TOTALS	<u>4,137,407.</u>	<u>5,140,892.</u>

FORM 990PF, PART II - OTHER ASSETS

<u>DESCRIPTION</u>	<u>ENDING BOOK VALUE</u>	<u>ENDING FMV</u>
DIVIDEND RECEIVABLE	4,207.	4,207.
CAPITAL GAIN DISTRIBUTION	386.	386.
SALES PROCEEDS RECEIVABLE	1,571.	1,571.
 TOTALS	 <u>6,164.</u>	 <u>6,164.</u>

ATTACHMENT 13

FORM 990PF, PART VIII - LIST OF OFFICERS, DIRECTORS, AND TRUSTEESATTACHMENT 14

<u>NAME AND ADDRESS</u>	<u>TITLE AND AVERAGE HOURS PER WEEK DEVOTED TO POSITION</u>	<u>COMPENSATION</u>	<u>CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS</u>	<u>EXPENSE ACCT AND OTHER ALLOWANCES</u>
RACHEL DIBNER 151 LAUREL ROAD CHESTNUT HILL, MA 02467	TRUSTEE - AS NEEDED	0	0	0
BRENT DIBNER 151 LAUREL ROAD CHESTNUT HILL, MA 02467	TRUSTEE - AS NEEDED	0	0	0
	GRAND TOTALS	0	0	0

FORM 990PF. PART XV - GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR

<u>RECIPIENT NAME AND ADDRESS</u>	<u>RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT</u>	<u>PURPOSE OF GRANT OR CONTRIBUTION</u>	<u>AMOUNT</u>
SEE ATTACHMENT VARIOUS	NONE PC	GENERAL CHARITABLE PURPOSES	672,790.
		TOTAL CONTRIBUTIONS PAID	<u><u>672,790.</u></u>

ATTACHMENT 15SEE ATTACHMENT

VARIOUS

The Dibner Charitable Trust of Massachusetts

Grants Paid Attachment 2014

Date	Charity		Amount
03/10/2014	American Friends of Rambam Medical Center	New York NY 10175	130,000
12/09/2014	American Friends of Rambam Medical Center	New York NY 10175	125,000
06/02/2014	American Technion Society	New York NY 10022	125,000
08/27/2014	Boston Ballet	Boston MA 02116	2,000
03/10/2014	Combined Jewish Philanthropies of Boston	Boston MA 02110	52,000
02/24/2014	Congregation Mishkan Tefila	Chestnut Hill MA 02467	5,000
03/10/2014	Congregation Mishkan Tefila	Chestnut Hill MA 02467	36,000
04/02/2014	Congregation Mishkan Tefila	Chestnut Hill MA 02467	5,000
06/09/2014	Congregation Mishkan Tefila	Chestnut Hill MA 02467	1,000
06/02/2014	Friends of the Israel Defense Forces	New York NY 10017	25,000
09/19/2014	Friends of the Israel Defense Forces	New York NY 10018	290
11/04/2014	Luna Preservation Society	Brookline MA 02446	80,000
12/09/2014	National Center for Jewish Film	Waltham MA 02454	1,000
06/02/2014	Project Bread - The Walk for Hunger Inc	East Boston MA 02128	25,000
03/10/2014	Solomon Schechter Day School	Newton MA 02459	10,000
08/27/2014	Steamship Historical Society of America	Warwick RI 02886	30,000
06/02/2014	The Noble Maritime Collection	Staten Island, NY 10301	1,000
12/09/2014	Third Sector New England - Community Boat Build	Boston, MA 02111	1,000
06/02/2014	Tug Pegasus Preservation Project	Jersey City NJ 07302	2,000
04/02/2014	United Service Organization	Arlington VA 22201	10,000
12/09/2014	Waterfront Museum	Brooklyn NY 11231	2,000
08/27/2014	WBUR Broadcasting	Boston MA 02215	2,000
08/27/2014	WGBH Educational Foundation	Boston MA 02135	2,000
03/21/2014	Yad Chessed Fund Inc	Brookline MA 02447	500
Total Grants Paid			672,790

**All contributions were made to the general purpose
fund of 501(C)(3) Public Charitable Organizations.**