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**Return of Private Foundation**

**2014**

Department of the Treasury  
Internal Revenue Service

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Information about Form 990-PF and its separate instructions is at [www.irs.gov/form990pf](http://www.irs.gov/form990pf).

Open to Public Inspection

For calendar year 2014 or tax year beginning **JUL 1, 2014**, and ending **JUN 30, 2015**

Name of foundation  
**FEIGA-OLCH TRUST  
STUART A HAMMER, TTEE**

Number and street (or P O box number if mail is not delivered to street address) Room/suite  
**446 MAIN STREET, 8TH FL**

City or town, state or province, country, and ZIP or foreign postal code  
**WORCESTER, MA 01608**

**A** Employer identification number  
**04-6791032**

**B** Telephone number  
**(508) 792-2800**

**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

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

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

**I** Fair market value of all assets at end of year (from Part II, col (c), line 16)  
**\$ 271,218.** (Part I, column (d) must be on cash basis)

**J** Accounting method  
 Cash  
 Accrual  
 Other (specify)

<b>Part I Analysis of Revenue and Expenses</b> (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)
<b>1</b> Contributions, gifts, grants, etc., received				<b>N/A</b>	
<b>2</b> Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch B					
<b>3</b> Interest on savings and temporary cash investments		<b>1.</b>	<b>1.</b>		<b>STATEMENT 1</b>
<b>4</b> Dividends and interest from securities		<b>5,960.</b>	<b>5,960.</b>		<b>STATEMENT 2</b>
<b>5a</b> Gross rents					
<b>b</b> Net rental income or (loss)					
<b>6a</b> Net gain or (loss) from sale of assets not on line 10		<b>12,484.</b>			
<b>b</b> Gross sales price for all assets on line 6a		<b>12,484.</b>			
<b>7</b> Capital gain net income (from Part IV, line 2)			<b>12,484.</b>		
<b>8</b> Net short-term capital gain					
<b>9</b> Income modifications Gross sales less returns and allowances					
<b>10a</b>					
<b>b</b> Less: Cost of goods sold					
<b>c</b> Gross profit or (loss)					
<b>11</b> Other income					
<b>12 Total</b> Add lines 1 through 11		<b>18,445.</b>	<b>18,445.</b>		
<b>13</b> Compensation of officers, directors, trustees, etc		<b>2,000.</b>	<b>1,500.</b>		<b>500.</b>
<b>14</b> Other employee salaries and wages					
<b>15</b> Pension plans, employee benefits					
<b>16a</b> Legal fees					
<b>b</b> Accounting fees <b>STMT 3</b>		<b>750.</b>	<b>0.</b>		<b>0.</b>
<b>c</b> Other professional fees					
<b>17</b> Interest					
<b>18</b> Taxes <b>STMT 4</b>		<b>226.</b>	<b>45.</b>		<b>0.</b>
<b>19</b> Depreciation and depletion					
<b>20</b> Occupancy					
<b>21</b> Travel, conferences, and meetings					
<b>22</b> Printing and publications					
<b>23</b> Other expenses <b>STMT 5</b>		<b>35.</b>	<b>0.</b>		<b>0.</b>
<b>24 Total operating and administrative expenses</b> Add lines 13 through 23		<b>3,011.</b>	<b>1,545.</b>		<b>500.</b>
<b>25</b> Contributions, gifts, grants paid		<b>1,000.</b>			<b>1,000.</b>
<b>26 Total expenses and disbursements</b> Add lines 24 and 25		<b>4,011.</b>	<b>1,545.</b>		<b>1,500.</b>
<b>27</b> Subtract line 26 from line 12					
<b>a</b> Excess of revenue over expenses and disbursements		<b>14,434.</b>			
<b>b</b> Net investment income (if negative, enter -0-)			<b>16,900.</b>		
<b>c</b> Adjusted net income (if negative, enter -0-)				<b>N/A</b>	

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**FEIGA-OLCH TRUST**  
**STUART A HAMMER, TTEE**

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Part II Balance Sheets	Attached schedules and amounts in the description column should be for end-of-year amounts only	Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1. Cash - non-interest-bearing			
	2. Savings and temporary cash investments	5,378.	21,811.	21,811.
	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 <span style="float:right">STMT 6</span>	184,718.	197,719.	249,407.	
14. Land, buildings, and equipment basis ▶				
Less accumulated depreciation ▶				
15. Other assets (describe ▶)				
16. Total assets (to be completed by all filers - see the instructions. Also, see page 1, item i)	190,096.	219,530.	271,218.	
Liabilities	17. Accounts payable and accrued expenses		2,000.	
	18. Grants payable	1,000.	14,000.	
	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)	1,000.	16,000.	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here <input type="checkbox"/>			
	24. Unrestricted			
	25. Temporarily restricted			
	26. Permanently restricted			
	Foundations that do not follow SFAS 117, check here <input checked="" type="checkbox"/>			
	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	189,096.	203,530.	
30. Total net assets or fund balances	189,096.	203,530.		
31. Total liabilities and net assets/fund balances	190,096.	219,530.		

**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)	189,096.
2. Enter amount from Part I, line 27a	14,434.
3. Other increases not included in line 2 (itemize) ▶	0.
4. Add lines 1, 2, and 3	203,530.
5. Decreases not included in line 2 (itemize) ▶	0.
6. Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	203,530.

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**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.)
<b>1a CAPITAL GAINS DIVIDENDS</b>			
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>12,484.</b>			<b>12,484.</b>
b			
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(i) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
(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>12,484.</b>
b			
c			
d			
e			

2 Capital gain net income or (net capital loss) <span style="float:right">                     { If gain, also enter in Part I, line 7                      If (loss), enter -0- in Part I, line 7 }                 </span>	2	<b>12,484.</b>
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	<b>N/A</b>

**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	30,360.	257,837.	.117749
2012	1,000.	232,117.	.004308
2011	12,750.	216,052.	.059014
2010	12,000.	233,959.	.051291
2009	18,675.	235,024.	.079460

2 Total of line 1, column (d)	2	<b>.311822</b>
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	<b>.062364</b>
4 Enter the net value of noncharitable-use assets for 2014 from Part X, line 5	4	<b>262,371.</b>
5 Multiply line 4 by line 3	5	<b>16,363.</b>
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	<b>169.</b>
7 Add lines 5 and 6	7	<b>16,532.</b>
8 Enter qualifying distributions from Part XII, line 4	8	<b>1,500.</b>

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

FEIGA-OLCH TRUST

**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	1	338.
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	338.
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4	0.
5	<b>Tax based on investment income</b> Subtract line 4 from line 3. If zero or less, enter -0-	5	338.
6	Credits/Payments		
a	2014 estimated tax payments and 2013 overpayment credited to 2014	6a	
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	0.
8	Enter any <b>penalty</b> for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8	
9	<b>Tax due</b> If the total of lines 5 and 8 is more than line 7, enter <b>amount owed</b>	9	338.
10	<b>Overpayment</b> If line 7 is more than the total of lines 5 and 8, enter the <b>amount overpaid</b>	10	
11	Enter the amount of line 10 to be: <b>Credited to 2015 estimated tax</b> <input type="checkbox"/> <b>Refunded</b> <input type="checkbox"/>	11	

**Part VII-A Statements Regarding Activities**

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

N/A

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

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		X
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ▶ <u>N/A</u>	13	X	
14	The books are in care of ▶ <u>STUART A HAMMER</u> Telephone no. ▶ <u>(508) 792-2800</u> Located at ▶ <u>446 MAIN STREET, 8TH FL, WORCESTER, MA</u> ZIP+4 ▶ <u>01608</u>			
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 ▶ <u>15</u> <u>N/A</u>			
16	At any time during calendar year 2014, 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? 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 ▶	16	Yes	No
				X

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

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

		Yes	No
1a	During the year did the foundation (either directly or indirectly)		
(1)	Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(2)	Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(3)	Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(4)	Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
(5)	Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(6)	Agree to pay money or property to a government official? (Exception Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? Organizations relying on a current notice regarding disaster assistance check here ▶ <input type="checkbox"/>	1b	X
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2014?	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 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 <b>not</b> applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions.) <u>N/A</u>	2b	
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ▶ _____, _____, _____		
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	If "Yes," did it have excess business holdings in 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) <u>N/A</u>	3b	
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	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 2014?	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 4945(d)(4)(A)? (see instructions)  Yes  No

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

b If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?  Yes  No  
Organizations relying on a current notice regarding disaster assistance check here  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?  Yes  No  
If "Yes," attach the statement required by Regulations section 53.4945-5(d) N/A

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?  Yes  No  
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?  Yes  No

**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
STUART A HAMMER 446 MAIN ST, 8TH FL WORCESTER, MA 01608	TRUSTEE 1.00	2,000.	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 OPERATED EXCLUSIVELY FOR THE EDUCATIONAL PURPOSE OF PROVIDING SCHOLARSHIPS FOR STUDENTS FOR POST-SECONDARY SCHOOLING.	0.
2	
3	
4	

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

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

Total. Add lines 1 through 3 ▶ 0.

**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	253,182.
b	Average of monthly cash balances	1b	13,184.
c	Fair market value of all other assets	1c	
d	<b>Total</b> (add lines 1a, b, and c)	1d	266,366.
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	266,366.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	3,995.
5	<b>Net value of noncharitable-use assets</b> Subtract line 4 from line 3. Enter here and on Part V, line 4	5	262,371.
6	<b>Minimum investment return</b> Enter 5% of line 5	6	13,119.

**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	13,119.
2a	Tax on investment income for 2014 from Part VI, line 5	2a	338.
b	Income tax for 2014. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	338.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	12,781.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	12,781.
6	Deduction from distributable amount (see instructions)	6	0.
7	<b>Distributable amount as adjusted</b> Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	12,781.

**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	1,500.
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	<b>Qualifying distributions</b> Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	1,500.
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	0.
6	<b>Adjusted qualifying distributions</b> Subtract line 5 from line 4	6	1,500.

**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.

**FEIGA-OLCH TRUST  
STUART A HAMMER, TTEE**

**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				12,781.
2 Undistributed income, if any, as of the end of 2014				
a Enter amount for 2013 only			0.	
b Total for prior years		0.		
3 Excess distributions carryover, if any, to 2014.				
a From 2009	6,924.			
b From 2010	446.			
c From 2011	1,947.			
d From 2012				
e From 2013	17,830.			
f Total of lines 3a through e	27,147.			
4 Qualifying distributions for 2014 from Part XII, line 4: \$	1,500.			
a Applied to 2013, 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 2014 distributable amount				1,500.
e Remaining amount distributed out of corpus	0.			
5 Excess distributions carryover applied to 2014 (If an amount appears in column (d) the same amount must be shown in column (a).)	11,281.			11,281.
6 Enter the net total of each column as indicated below				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	15,866.			
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 2013. Subtract line 4a from line 2a. Taxable amount - see instructions			0.	
f Undistributed income for 2014. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2015				0.
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)	0.			
8 Excess distributions carryover from 2009 not applied on line 5 or line 7	0.			
9 Excess distributions carryover to 2015. Subtract lines 7 and 8 from line 6a	15,866.			
10 Analysis of line 9				
a Excess from 2010				
b Excess from 2011				
c Excess from 2012				
d Excess from 2013	15,866.			
e Excess from 2014				

**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 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)

	Tax year				(e) Total
	(a) 2014	(b) 2013	(c) 2012	(d) 2011	
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.					
3 Subtract line 2d from line 2c					
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 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 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.

**SEE STATEMENT 7**

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:

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**Part XV** Supplementary Information (continued)

<b>3 Grants and Contributions Paid During the Year or Approved for Future Payment</b>				
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)				
<b>a Paid during the year</b>				
KAILA PHILLIPS INFORMATION PROVIDED UPON REQUEST, STUART HAMMER, 446 MAIN ST, WORC, MA 01608			SCHOLARSHIP	500.
AVRAHAM PHILLIPS INFORMATION PROVIDED UPON REQUEST, STUART HAMMER, 446 MAIN ST, WORC, MA 01608			SCHOLARSHIP	500.
<b>Total</b>			<b>▶ 3a</b>	1,000.
<b>b Approved for future payment</b>				
ADAM ECHELMAN INFORMATION PROVIDED UPON REQUEST, STUART HAMMER, 446 MAIN ST, WORC, MA 01608			SCHOLARSHIP	1,000.
AVRAHAM PHILLIPS INFORMATION PROVIDED UPON REQUEST, STUART HAMMER, 446 MAIN ST, WORC, MA 01608			SCHOLARSHIP	1,000.
DANIEL BLOTNER INFORMATION PROVIDED UPON REQUEST, STUART HAMMER, 446 MAIN ST, WORC, MA 01608			SCHOLARSHIP	1,000.
<b>Total</b>			<b>▶ 3b</b>	13,000.
<b>SEE CONTINUATION SHEET(S)</b>				





FEIGA-OLCH TRUST  
STUART A HAMMER, TTEE

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**Part XV** Supplementary Information

3 Grants and Contributions Approved for Future Payment (Continuation)				
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)				
CHAYA GREEN INFORMATION PROVIDED UPON REQUEST, STUART HAMMER, 446 MAIN ST, WORC, MA 01608			SCHOLARSHIP	1,000.
MICAH KLAYMAN INFORMATION PROVIDED UPON REQUEST, STUART HAMMER, 446 MAIN ST, WORC, MA 01608			SCHOLARSHIP	1,000.
LENA ROSENBLUM INFORMATION PROVIDED UPON REQUEST, STUART HAMMER, 446 MAIN ST, WORC, MA 01608			SCHOLARSHIP	1,000.
MARISSA LEVITT INFORMATION PROVIDED UPON REQUEST, STUART HAMMER, 446 MAIN ST, WORC, MA 01608			SCHOLARSHIP	1,000.
BENJAMIN LAPIN INFORMATION PROVIDED UPON REQUEST, STUART HAMMER, 446 MAIN ST, WORC, MA 01608			SCHOLARSHIP	1,000.
HANNAH MAINHART INFORMATION PROVIDED UPON REQUEST, STUART HAMMER, 446 MAIN ST, WORC, MA 01608			SCHOLARSHIP	1,000.
NAOMI RUSSO INFORMATION PROVIDED UPON REQUEST, STUART HAMMER, 446 MAIN ST, WORC, MA 01608			SCHOLARSHIP	1,000.
YESHAYA LAZAROS INFORMATION PROVIDED UPON REQUEST, STUART HAMMER, 446 MAIN ST, WORC, MA 01608			SCHOLARSHIP	1,000.
YISROEL BLOTNER INFORMATION PROVIDED UPON REQUEST, STUART HAMMER, 446 MAIN ST, WORC, MA 01608			SCHOLARSHIP	1,000.
KAILA PHILLIPS INFORMATION PROVIDED UPON REQUEST, STUART HAMMER, 446 MAIN ST, WORC, MA 01608			SCHOLARSHIP	1,000.
<b>Total from continuation sheets</b>				<b>10,000.</b>

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

SOURCE	(A) REVENUE PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME
FIRST CLEARING, LLC	1.	1.	
TOTAL TO PART I, LINE 3	1.	1.	

## FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 2

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
MUTUAL FUNDS	18,444.	12,484.	5,960.	5,960.	
TO PART I, LINE 4	18,444.	12,484.	5,960.	5,960.	

## FORM 990-PF ACCOUNTING FEES STATEMENT 3

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
TAX PREP FEE	750.	0.		0.
TO FORM 990-PF, PG 1, LN 16B	750.	0.		0.

## FORM 990-PF TAXES STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
TAX ON INVESTMENT INCOME	181.	0.		0.
FOREIGN TAX PAID ON DIVIDENDS	45.	45.		0.
TO FORM 990-PF, PG 1, LN 18	226.	45.		0.

FORM 990-PF	OTHER EXPENSES			STATEMENT	5
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
COMM OF MA FILING FEES	35.	0.		0.	
TO FORM 990-PF, PG 1, LN 23	35.	0.		0.	

FORM 990-PF	OTHER INVESTMENTS		STATEMENT	6
DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE	
MUTUAL FUNDS	FMV	197,719.	249,407.	
TOTAL TO FORM 990-PF, PART II, LINE 13		197,719.	249,407.	

FORM 990-PF

GRANT APPLICATION SUBMISSION INFORMATION  
PART XV, LINES 2A THROUGH 2D

STATEMENT 7

NAME AND ADDRESS OF PERSON TO WHOM APPLICATIONS SHOULD BE SUBMITTED

STUART A HAMMER, ESQUIRE  
446 MAIN ST, 8TH FL  
WORCESTER, MA 01608

TELEPHONE NUMBER

508-792-2800

FORM AND CONTENT OF APPLICATIONS

LETTER SHOULD BE SUBMITTED TO THE TRUSTEE OF THE FOUNDATION.

ANY SUBMISSION DEADLINES

NONE

RESTRICTIONS AND LIMITATIONS ON AWARDS

STUDENTS RECEIVING THE SCHOLARSHIP MUST HAVE BEEN RESIDENTS OF WORCESTER FOR AT LEAST TWO YEARS PRIOR TO APPLYING FOR THE SCHOLARSHIP AID. PRIORITY IS GIVEN TO STUDENTS WHOSE FAMILIES ARE MEMBERS OF ONE OF THE SYNAGOGUES OR TEMPLES OF WORCESTER.