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Form 990 Return of Organization Exempt From Income Tax

OMB No 1545-0047

2006

Open to Public Inspection

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Department of the Treasury
Internal Revenue Service

▶ The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2006 calendar year, or tax year beginning 07-01-2006 and ending 06-30-2007

B Check if applicable
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return
- ☐ Amended return
- ☐ Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization
HAP INC

Number and street (or P O box if mail is not delivered to street address) | Room/suite
322 MAIN STREET

City or town, state or country, and ZIP + 4
SPRINGFIELD, MA 01105

D Employer identification number
04-2518368

E Telephone number
(413) 785-1251

F Accounting method ☐ Cash ☑ Accrual
☐ Other (specify) ▶

● **Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).**

H and I are not applicable to section 527 organizations

H(a) Is this a group return for affiliates? ☐ Yes ☑ No

H(b) If "Yes" enter number of affiliates ▶

H(c) Are all affiliates included? ☐ Yes ☐ No
(If "No," attach a list See instructions)

H(d) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☑ No

I Group Exemption Number ▶

M Check ▶ ☑ if the organization is **not** required to attach Sch B (Form 990, 990-EZ, or 990-PF)

G Web site: ▶ NA

J Organization type (check only one) ▶ ☑ 501(c) (3) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

K Check here ▶ ☐ if the organization is not a 509(a)(3) supporting organization **and** its gross receipts are normally **not** more than 25,000 A return is not required, but if the organization chooses to file a return, be sure to file a complete return

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 38,637,416

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances *(See the instructions.)*

Revenue	1	Contributions, gifts, grants, and similar amounts received				
	a	Contributions to donor advised funds	1a			
	b	Direct public support (not included on line 1a)	1b	411,569		
	c	Indirect public support (not included on line 1a)	1c			
	d	Government contributions (grants) (not included on line 1a)	1d	35,415,598		
	e	**Total** (add lines 1a through 1d) (cash $ 35,827,167 noncash $)			1e	35,827,167
	2	Program service revenue including government fees and contracts (from Part VII, line 93)			2	2,157,979
	3	Membership dues and assessments			3	
	4	Interest on savings and temporary cash investments			4	104,506
	5	Dividends and interest from securities			5	
	6a	Gross rents	6a	536,244		
	b	Less rental expenses	6b	588,351		
	c	Net rental income or (loss) subtract line 6b from line 6a			6c	-52,107
	7	Other investment income (describe ▶)			7	
	8a	Gross amount from sales of assets other than inventory — (A) Securities: ; (B) Other:	8a			
	b	Less cost or other basis and sales expenses — (A) Securities: ; (B) Other:	8b			
	c	Gain or (loss) (attach schedule) — (A) Securities: ; (B) Other:	8c			
	d	Net gain or (loss) Combine line 8c, columns (A) and (B)			8d	
	9	Special events and activities (attach schedule) If any amount is from **gaming**, check here ▶ ☐				
	a	Gross revenue (not including $ of contributions reported on line 1b)	9a	11,520		
	b	Less direct expenses other than fundraising expenses	9b			
	c	Net income or (loss) from special events Subtract line 9b from line 9a			9c	11,520
	10a	Gross sales of inventory, less returns and allowances	10a			
	b	Less cost of goods sold	10b			
	c	Gross profit or (loss) from sales of inventory (attach schedule) Subtract line 10b from line 10a			10c	
	11	Other revenue (from Part VII, line 103)			11	
	12	**Total revenue** Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11			12	38,049,065
Expenses	13	Program services (from line 44, column (B))			13	36,502,791
	14	Management and general (from line 44, column (C))			14	1,303,345
	15	Fundraising (from line 44, column (D))			15	66,595
	16	Payments to affiliates (attach schedule)			16	
	17	**Total expenses** Add lines 16 and 44, column (A)			17	37,872,731
Net Assets	18	Excess or (deficit) for the year Subtract line 17 from line 12			18	176,334
	19	Net assets or fund balances at beginning of year (from line 73, column (A))			19	2,301,868
	20	Other changes in net assets or fund balances (attach explanation)			20	0
	21	Net assets or fund balances at end of year Combine lines 18, 19, and 20			21	2,478,202

Part II **Statement of Functional Expenses** All organizations must complete column (A) Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others *(See the instructions.)*

	Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22a	Grants paid from donor advised funds (attach Schedule) (cash $ noncash $) If this amount includes foreign grants, check here ☐	22a				
22b	Other grants and allocations (attach schedule) (cash $ noncash $) If this amount includes foreign grants, check here ☐	22b				
23	Specific assistance to individuals (attach schedule)	23				
24	Benefits paid to or for members (attach schedule)	24				
25a	Compensation of current officers, directors, key employees etc Listed in Part V-A (attach schedule)	25a	644,302	214,885	429,417	
b	Compensation of former officers, directors, key employees etc listed in Part V-B (attach schedule)	25b				
c	Compensation and other distributions not icluded above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)	25c				
26	Salaries and wages of employees not included on lines 25a, b and c	26	2,875,705	2,517,145	344,127	14,433
27	Pension plan contributions not included on lines 25a, b and c	27				
28	Employee benefits not included on lines 25a - 27	28	493,611	418,813	73,012	1,786
29	Payroll taxes	29	312,539	265,176	46,231	1,132
30	Professional fundraising fees	30				
31	Accounting fees	31	55,957	55,634		323
32	Legal fees	32				
33	Supplies	33	58,298	53,105	3,973	1,220
34	Telephone	34	50,370	50,211		159
35	Postage and shipping	35	94,745	79,834	13,865	1,046
36	Occupancy	36	3,391	2,294		1,097
37	Equipment rental and maintenance	37				
38	Printing and publications	38				
39	Travel	39	61,670	45,527	15,367	776
40	Conferences, conventions, and meetings	40				
41	Interest	41	132,185	81,121	51,064	
42	Depreciation, depletion, etc (attach schedule)	42	127,793	27,096	100,697	
43	Other expenses not covered above (itemize)					
a	See Additional Data Table	43a				
b		43b				
c		43c				
d		43d				
e		43e				
f		43f				
g		43g				
44	**Total functional expenses.** Add lines 22a through 43g (Organizations completing columns (B)-(D), carry these totals to lines 13–15)	44	37,872,731	36,502,791	1,303,345	66,595

Joint Costs. Check ☐ if you are following SOP 98-2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in **(B)** Program services? ☐ **Yes** ☐ **No**

If "Yes," enter **(i)** the aggregate amount of these joint costs $______, **(ii)** the amount allocated to Program services $______, **(iii)** the amount allocated to Management and general $, and **(iv)** the amount allocated to Fundraising $

Part III Statement of Program Service Accomplishments *(See the instructions.)*

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization How the public perceives an organization in such cases may be determined by the information presented on its return Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments

What is the organization's primary exempt purpose? ▶ TO PROVIDE HOUSING ASSISTANCE AND TECHNICAL ASSISTANCE TO LOW-INCOME AND DISABLED INDIVIDUALS IN WESTERN MASSACHUSETTS All organizations must describe their exempt purpose achievements in a clear and concise manner State the number of clients served, publications issued, etc Discuss achievements that are not measurable (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others)	**Program Service Expenses** (Required for 501(c)(3) and (4) orgs , and 4947(a)(1) trusts, but optional for others)
a See Additional Data Table (Grants and allocations $) If this amount includes foreign grants, check here ▶ ☐	
b (Grants and allocations $) If this amount includes foreign grants, check here ▶ ☐	
c (Grants and allocations $) If this amount includes foreign grants, check here ▶ ☐	
d (Grants and allocations $) If this amount includes foreign grants, check here ▶ ☐	
e Other program services (attach schedule) (Grants and allocations $) If this amount includes foreign grants, check here ▶ ☐	
f **Total of Program Service Expenses** (should equal line 44, column (B), Program services) . . . . ▶	36,502,791

Part IV Balance Sheets *(See the instructions.)*

Note: *Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.*			(A) Beginning of year		(B) End of year
Assets					
45 Cash—non-interest-bearing			361,181	**45**	703,930
46 Savings and temporary cash investments			5,220,587	**46**	4,224,236
47a Accounts receivable	**47a**	1,809,826			
b Less allowance for doubtful accounts	**47b**	249,522	859,643	**47c**	1,560,304
48a Pledges receivable	**48a**				
b Less allowance for doubtful accounts	**48b**			**48c**	
49 Grants receivable				**49**	
50a Receivables from current and former officers, directors, trustees, and key employees (attach schedule)				**50a**	
b Receivables from other disqualified persons (as defined under section 4958(c)(3)(B) (attach schedule)				**50b**	
51a Other notes and loans receivable (attach schedule)	**51a**	789,106			
b Less allowance for doubtful accounts	**51b**		100,004	**51c**	789,106
52 Inventories for sale or use				**52**	
53 Prepaid expenses and deferred charges				**53**	
54a Investments—publicly-traded securities ▶ ☐ Cost ☐ FMV				**54a**	
b Investments—other securities (attach schedule) ▶ ☐ Cost ☐ FMV				**54b**	
55a Investments—land, buildings, and equipment basis	**55a**	6,465,053			
b Less accumulated depreciation (attach schedule)	**55b**	1,035,422	2,993,971	**55c**	5,429,631
56 Investments—other (attach schedule)			178,950	**56**	195,017
57a Land, buildings, and equipment basis	**57a**	2,016,516			
b Less accumulated depreciation (attach schedule)	**57b**	774,828	1,250,352	**57c**	1,241,688
58 Other assets, including program-related investments (describe ▶ ______)			3,233,374	**58**	2,253,703
59 **Total assets** (must equal line 74) Add lines 45 through 58			14,198,062	**59**	16,397,615
Liabilities					
60 Accounts payable and accrued expenses			466,423	**60**	716,811
61 Grants payable				**61**	
62 Deferred revenue			2,930,969	**62**	4,126,940
63 Loans from officers, directors, trustees, and key employees (attach schedule)				**63**	
64a Tax-exempt bond liabilities (attach schedule)				**64a**	
b Mortgages and other notes payable (attach schedule)			7,562,739	**64b**	8,299,313
65 Other liabilities (describe ▶ ______)			936,063	**65**	776,349
66 **Total liabilities** Add lines 60 through 65			11,896,194	**66**	13,919,413
Net Assets or Fund Balances					
Organizations that follow SFAS 117, check here ▶ ☑ and complete lines 67 through 69 and lines 73 and 74					
67 Unrestricted			2,289,868	**67**	2,419,607
68 Temporarily restricted			12,000	**68**	58,595
69 Permanently restricted				**69**	
Organizations that do not follow SFAS 117, check here ▶ ☐ and complete lines 70 through 74					
70 Capital stock, trust principal, or current funds				**70**	
71 Paid-in or capital surplus, or land, building, and equipment fund				**71**	
72 Retained earnings, endowment, accumulated income, or other funds				**72**	
73 **Total net assets or fund balances** Add lines 67 through 69 **or** lines 70 through 72 (Column (A) **must** equal line 19 and column (B) **must** equal line 21)			2,301,868	**73**	2,478,202
74 **Total liabilities and net assets / fund balances** Add lines 66 and 73			14,198,062	**74**	16,397,615

Part IV-A Reconciliation of Revenue per Audited Financial Statements With Revenue per Return *(See the instructions.)*

a	Total revenue, gains, and other support per audited financial statements			a	38,637,416
b	Amounts included on line **a** but not on Part I, line 12				
1	Net unrealized gains on investments	b1			
2	Donated services and use of facilities	b2			
3	Recoveries of prior year grants	b3			
4	Other (specify)	b4	588,351		
	Add lines **b1** through **b4**			b	588,351
c	Subtract line **b** from line **a**			c	38,049,065
d	Amounts included on Part I, line 12, but not on line **a**				
1	Investment expenses not included on Part I, line 6b	d1			
2	Other (specify)	d2			
	Add lines **d1** and **d2**			d	588,351
e	**Total revenue** (Part I, line 12) Add lines **c** and **d** ▶			e	38,049,065

Part IV-B Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

a	Total expenses and losses per audited financial statements			a	38,474,737
b	Amounts included on line **a** but not on Part I, line 17				
1	Donated services and use of facilities	b1			
2	Prior year adjustments reported on Part I, line 20	b2			
3	Losses reported on Part I, line 20	b3			
4	Other (specify)	b4	602,006		
	Add lines **b1** through **b4**			b	602,006
c	Subtract line **b** from line **a**			c	37,872,731
d	Amounts included on Part I, line 17, but not on line **a:**				
1	Investment expenses not included on Part I, line 6b	d1			
2	Other (specify)	d2			
	Add lines **d1** and **d2**			d	
e	**Total expenses** (Part I, line 17) Add lines **c** and **d** ▶			e	37,872,731

Part V-A Current Officers, Directors, Trustees, and Key Employees (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated.) *(See the instructions.)*

(A) Name and address	**(B)** Title and average hours per week devoted to position	**(C)** Compensation **(If not paid, enter -0-.)**	**(D)** Contributions to employee benefit plans & deferred compensation plans	**(E)** Expense account and other allowances
See Additional Data Table				

Part V-A Current Officers, Directors, Trustees, and Key Employees *(continued)*

		Line	Yes	No
75a	Enter the total number of officers, directors, and trustees permitted to vote on organization business at board meetings ▶ 14			
b	Are any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, related to each other through family or business relationships? If "Yes," attach a statement that identifies the individuals and explains the relationship(s)	75b		No
c	Do any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, receive compensation from any other organizations, whether tax exempt or taxable, that are related to the organization? See the instructions for the definition of "related organization" ▶	75c		No
	If "Yes," attach a statement that includes the information described in the instructions			
d	Does the organization have a written conflict of interest policy?	75d	Yes	

Part V-B Former Officers, Directors, Trustees, and Key Employees That Received Compensation or Other Benefits

(If any former officer, director, trustee, or key employee received compensation or other benefits (described below) during the year, list that person below and enter the amount of compensation or other benefits in the appropriate column. See the instructions.)

(A) Name and address	**(B)** Loans and Advances	**(C)** Compensation (If not paid enter -0-)	**(D)** Contributions to employee benefit plans and deferred compensation plans	**(E)** Expense account and other allowances

Part VI Other Information *(See the instructions.)*

		Line	Yes	No
76	Did the organization make a change in its activities or methods of conducting activities? If "Yes," attach a detailed statement of each change	76		No
77	Were any changes made in the organizing or governing documents but not reported to the IRS?	77		No
	If "Yes," attach a conformed copy of the changes			
78a	Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return?	78a		No
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	78b		
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79		No
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc , to any other exempt or nonexempt organization?	80a	Yes	
b	If "Yes," enter the name of the organization ▶ See Additional Data Table and check whether it is ☐ exempt **or** ☐ nonexempt			
81a	Enter direct or indirect political expenditures (See line 81 instructions) **81a**			
b	Did the organization file **Form 1120-POL** for this year?	81b		No

Part VI Other Information *(continued)*

			Yes	No
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a	Yes	
b	If "Yes," you may indicate the value of these items here Do not include this amount as revenue in Part I or as an expense in Part II (See instructions in Part III) **82b**			
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	Yes	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	Yes	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a		No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b		
85	*501(c)(4), (5), or (6) organizations.* **a** Were substantially all dues nondeductible by members?	85a		
b	Did the organization make only in-house lobbying expenditures of $2,000 or less?	85b		
	If "Yes," was answered to either 85a or 85b, **do not** complete 85c through 85h below unless the organization received a waiver for proxy tax owed the prior year			
c	Dues assessments, and similar amounts from members **85c**			
d	Section 162(e) lobbying and political expenditures **85d**			
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices **85e**			
f	Taxable amount of lobbying and political expenditures (line 85d less 85e) **85f**			
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g		
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h		
86	*501(c)(7) orgs.* Enter **a** Initiation fees and capital contributions included on line 12 **86a**			
b	Gross receipts, included on line 12, for public use of club facilities **86b**			
87	*501(c)(12) orgs.* Enter **a** Gross income from members or shareholders **87a**			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) **87b**			
88a	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? If "Yes," complete Part IX	88a	Yes	
b	At any time during the year, did the organization directly or indirectly own a controlled entity within the meaning of section 512(b)(13)? If yes complete Part XI	88b	Yes	
89a	*501(c)(3) organizations* Enter Amount of tax imposed on the organization during the year under section 4911 ▶ 0 , section 4912 ▶ 0 , section 4955 ▶ 0			
b	*501(c)(3) and 501(c)(4) orgs.* Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b		No
c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ 0			
d	Enter Amount of tax on line 89c, above, reimbursed by the organization ▶			
e	*All organizations.* At any time during the tax year was the organization a party to a prohibited tax shelter transaction?	89e		No
f	*All organizations.* Did the organization acquire direct or indirect interest in any applicable insurance contract?	89f		No
g	*For supporting organizations and sponsoring organizations maintaining donor advised funds.* Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	89g		No

90a List the states with which a copy of this return is filed ▶ MA

b Number of employees employed in the pay period that includes March 12, 2006 (See instructions) **90b** 104

91a The books are in care of ▶ Ellen Hatzakis CFO Telephone no ▶ (413) 785-1251

Located at ▶ 322 MAIN STREET Springfield, MA ZIP + 4 ▶ 01105

			Yes	No
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	91b		No

If "Yes," enter the name of the foreign country ▶

See the instructions for exceptions and filing requirements for **Form TD F 90-22.1**, Report of Foreign Bank and Financial Accounts

Part VI Other Information (continued)

			Yes	No
c	At any time during the calendar year, did the organization maintain an office outside of the United States?	91c		No
	If "Yes," enter the name of the foreign country ▶			
92	*Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of* **Form 1041**—Check here . . . ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the tax year . . . ▶	92		

Part VII Analysis of Income-Producing Activities *(See the instructions.)*

Note: *Enter gross amounts unless otherwise indicated.*

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a DEVELOPMENT					1,786,270
b HOMEOWNERSHIP					130,079
c CLIENT SERVICES					24,918
d property mgmt					216,712
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	104,506	
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate					
a debt-financed property					-52,107
b non debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events			01	11,520	
102 Gross profit or (loss) from sales of inventory					
103 Other revenue a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))				116,026	2,105,872

105 Total (add line 104, columns (B), (D), and (E)) . . . ▶ 2,221,898

Note: *Line 105 plus line 1e, Part I, should equal the amount on line 12, Part I.*

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes *(See the instructions.)*

Line No. ▼	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
	See Additional Data Table

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities *(See the instructions.)*

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
See Additional Data Table	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts *(See the instructions.)*

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . . ☐ **Yes** ☑ **No**

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . ☐ **Yes** ☑ **No**

NOTE: *If "Yes" to* ***(b)****, file Form 8870* ***and*** *Form 4720 (see instructions).*

Part XI **Information Regarding Transfers To and From Controlled Entities** *Complete only if the organization is a controlling organization as defined in section 512(b)(13)*

		Yes	No
106	Did the reporting organization **make** any transfers **to** a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity	Yes	

	(A) Name and address of each controlled entity	**(B)** Employer Identification Number	**(C)** Description of transfer	**(D)** Amount of transfer
	Totals			27,411

		Yes	No
107	Did the reporting organization **receive** any transfers **from** a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity		No

	(A) Name and address of each controlled entity	**(B)** Employer Identification Number	**(C)** Description of transfer	**(D)** Amount of transfer
	Totals			

		Yes	No
108	Did the organization have a binding written contract in effect on August 17, 2006 covering the interests, rents, royalties and annuities described in question 107 above?		No

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

****** — Signature of officer | 2008-02-15 — Date

Ellen Hatzakis CFO — Type or print name and title

Paid Preparer's Use Only

Preparer's signature ▶ Kimberly O Nardone	Date	Check if self-empolyed ▶ ☐	Preparer's SSN or PTIN (See Gen Inst W)
Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ KOSTIN RUFFKESS & COMPANY LLC 76 Batterson Park Road Farmington, CT 06032			EIN ▶ Phone no ▶ (860) 678-6000

SCHEDULE A (Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k), 501(n), or 4947(a)(1) Nonexempt Charitable Trust

Supplementary Information—(See separate instructions.)

▶ MUST be completed by the above organizations and attached to their Form 990 or 990-EZ

OMB No 1545-0047

2006

Name of the organization
HAP INC

Employer identification number
04-2518368

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees (See page 2 of the instructions. List each one. If there are 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 & deferred compensation	**(e)** Expense account and other allowances
Cheryl Bousquet 322 MAIN STREET SPRINGFIELD, MA 01105	Controller 40 00	51,944	5,072	0
Thomas Rossmassler 322 MAIN STREET SPRINGFIELD, MA 01105	Program mgr 40 00	51,383	7,586	0
Deborah Broaden 322 MAIN STREET SPRINGFIELD, MA 01105	program mgr 40 00	50,816	11,921	0
Dolores Scott 322 MAIN STREET SPRINGFIELD, MA 01105	Asset mgr 40 00	50,260	8,829	0
Faith Williams 322 Main Street Springfield, MA 01105	regional mgr 40 00	50,018	8,071	0
Total number of other employees paid over $50,000 ▶	2			

Part II-A Compensation of the Five Highest Paid Independent Contractors for Professional Services (See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than $50,000	**(b)** Type of service	**(c)** Compensation
Tracker systems Inc main street springfield, MA 01105	software consultant	137,551
KOSTIN RUFFKESS & CO LLC 76 Batteron Park Road Farmington, CT 06032	AUDIT & TAX	81,000
Total number of others receiving over $50,000 for professional services ▶		

Part II-B Compensation of the Five Highest Paid Independent Contractors for Other Services (List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter "None". See page 2 for instructions.)

(a) Name and address of each independent contractor paid more than $50,000	**(b)** Type of service	**(c)** Compensation
R builders INc main street Springfield, MA 01105	General contractor	525,627
Metro Builders main street springfield, MA 01105	general contractor	325,662
Henry General Contractors main street springfield, MA 01105	general contractor	258,246
Total number of other contractors receiving over $50,000 for other services ▶		

Part III Statements About Activities (See page 2 of the instructions.)

		Line	Yes	No
1	During the year, has the organization attempted to influence national, state, or local legislation, include any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶$ 5,000 (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B)	1	Yes	
	Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities			
2	During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? *(If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)*			
a	Sale, exchange, or leasing property?	2a		No
b	Lending of money or other extension of credit?	2b	Yes	
c	Furnishing of goods, services, or facilities?	2c	Yes	
d	Payment of compensation (or payment or reimbursement of expenses if more than $1,000)?	2d	Yes	
e	Transfer of any part of its income or assets?	2e		No
3a	Did the organization make grants for scholarships, fellowships, student loans, etc ? (If "Yes," attach an explanation of how the organization determines that recipients qualify to receive payments)	3a		No
b	Did the organization have a section 403(b) annuity plan for its employees?	3b		No
c	Did the organization receive or hold an easement for conservation purposes, including easements to preserve open space, the environment , historic land areas or structures? If "Yes" attach a detailed statement	3c		No
d	Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services?	3d		No
4a	Did the organization maintain any donor advised funds? If "Yes," complete lines 4b through 4g If "No," complete lines 4f and 4g	4a		No
b	Did the organization make any taxable distributions under section 4966?	4b		
c	Did the organization make a distribution to a donor, donor advisor, or related person?	4c		

d Enter the total number of donor advised funds owned at the end of the tax year ▶

e Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year ▶

f Enter the total number of separate funds or accounts owned at the end of the tax year (excluding donor advised funds included on line 4d) where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts ▶0

g Enter the aggregate value of assets held in all funds or accounts included on line 4f at the end of the tax year ▶0

Part IV Reason for Non-Private Foundation Status (See pages 4 through 7 of the instructions.)

I certify that the organization is not a private foundation because it is (Please check only **ONE** applicable box)

5 ☐ A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)

6 ☐ A school Section 170(b)(1)(A)(ii) (Also complete Part V)

7 ☐ A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)

8 ☐ A federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)

9 ☐ A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) **Enter the hospital's name, city, and state** ▶

10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the **Support Schedule** in Part IV-A)

11a ☑ An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)

11b ☐ A community trust Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)

12 ☐ An organization that normally receives **(1) more than 331/3%** of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc , functions—subject to certain exceptions, and **(2) no more than 331/3%** of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2) (Also complete the **Support Schedule** in Part IV-A)

13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and otherwise meets the requirements of section 509(a)(3) Check the box that describes the type of supporting organization

☐ Type I ☐ Type II ☐ Type III - Functionally Integrated ☐ Type III - Other

Provide the following information about the supported organizations. (see page 7 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Employer identification number	(c) Type of organization (described in lines 5 through 12 above or IRC section)	(d) Is the supported organization listed in the supporting organization's governing documents? Yes	No	(e) Amount of support?
Total ▶					

14 ☐ An organization organized and operated to test for public safety Section 509(a)(4) (See page 7 of the instructions)

Part IV-A **Support Schedule** (Complete only if you checked a box on line 10, 11, or 12) ***Use cash method of accounting.***

Note: *You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.*

	Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2004	(c) 2003	(d) 2002	(e) Total
15	Gifts, grants, and contributions received (Do not include unusual grants See line 28)	33,449,501	33,329,890	34,779,468	32,841,191	134,400,050
16	Membership fees received					0
17	Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc , purpose	1,479,387	2,352,142	2,460,841	1,871,963	8,164,333
18	Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	624,104	568,063	565,492	543,061	2,300,720
19	Net income from unrelated business activities not included in line 18					0
20	Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					0
21	The value of services or facilities furnished to the organization by a governmental unit without charge Do not include the value of services or facilities generally furnished to the public without charge					0
22	Other income Attach a schedule Do not include gain or (loss) from sale of capital assets					0
23	Total of lines 15 through 22	35,552,992	36,250,095	37,805,801	35,256,215	144,865,103
24	Line 23 minus line 17	34,073,605	33,897,953	35,344,960	33,384,252	136,700,770
25	Enter 1% of line 23	355,530	362,501	378,058	352,562	

26 **Organizations described on lines 10 or 11:** **a** Enter 2% of amount in column (e), line 24 ▶ **26a** 2,734,015

b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2002 through 2005 exceeded the amount shown in line 26a **Do not file this list with your return.** Enter the total of all these excess amounts ▶ **26b** 0

c Total support for section 509(a)(1) test Enter line 24, column (e) ▶ **26c** 136,700,770

d Add Amounts from column (e) for lines 18 2,300,720 19 0 22 ____ 26b 0 ▶ **26d** 2,300,720

e Public support (line 26c minus line 26d total) ▶ **26e** 134,400,050

f **Public support percentage (line 26e (numerator) divided by line 26c (denominator))** ▶ **26f** 9831 70 %

27 **Organizations described on line 12:** **a** For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person " **Do not file this list with your return.** Enter the sum of such amounts for each year

(2005) ____ (2004) ____ (2003) ____ (2002) ____

b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the **larger** of **(1)** the amount on line 25 for the year or **(2)** $5,000 (Include in the list organizations described in lines 5 through 11b, as well as individuals) **Do not file this list with your return.** After computing the difference between the amount received and the larger amount described in **(1)** or **(2)**, enter the sum of these differences (the excess amounts) for each year

(2005) ____ (2004) ____ (2003) ____ (2002) ____

c Add Amounts from column (e) for lines 15 ____ 16 ____ 17 ____ 20 ____ 21 ____ ▶ **27c**

d Add Line 27a total ____ and line 27b total ____ ▶ **27d**

e Public support (line 27c total minus line 27d total) ▶ **27e**

f Total support for section 509(a)(2) test Enter amount from line 23, column (e) ▶ **27f**

g **Public support percentage (line 27e (numerator) divided by line 27f (denominator))** ▶ **27g**

h **Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))** ▶ **27h**

28 **Unusual Grants:** For an organization described in line 10, 11, or 12 that received any unusual grants during 2002 through 2005, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant **Do not file this list with your return.** Do not include these grants in line 15

Part V **Private School Questionnaire** (See page 7 of the instructions.)
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

			Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	29		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	30		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves?	31		
	If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement)			
32	Does the organization maintain the following			
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	32a		
b	Records documenting that scholarships and other financial assistance are awarded on racially nondiscriminatory basis?	32b		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c		
d	Copies of all material used by the organization or on its behalf to solicit contributions?	32d		
	If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement)			
33	Does the organization discriminate by race in any way with respect to			
a	Students' rights or privileges?	33a		
b	Admissions policies?	33b		
c	Employment of faculty or administrative staff?	33c		
d	Scholarships or other financial assistance?	33d		
e	Educational policies?	33e		
f	Use of facilities?	33f		
g	Athletic programs?	33g		
h	Other extracurricular activities?	33h		
	If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement)			
34a	Does the organization receive any financial aid or assistance from a governmental agency?	34a		
b	Has the organization's right to such aid ever been revoked or suspended?	34b		
	If you answered "Yes" to either 34a or b, please explain using an attached statement			
35	Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation	35		

Part VI-A **Lobbying Expenditures by Electing Public Charities** (See page 10 of the instructions.)
(To be completed **ONLY** by an eligible organization that filed Form 5768)

Check ▶ **a** ☐ if the organization belongs to an affiliated group Check ▶ **b** ☐ if you checked "a" and "limited control" provisions apply

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred)		(a) Affiliated group totals	(b) To be completed for all electing organizations
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36		
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37		
38 Total lobbying expenditures (add lines 36 and 37)	38		
39 Other exempt purpose expenditures	39		
40 Total exempt purpose expenditures (add lines 38 and 39)	40		
41 Lobbying nontaxable amount Enter the amount from the following table—	41		
42 Grassroots nontaxable amount (enter 25% of line 41)	42		
43 Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	43		
44 Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	44		

If the amount on line 40 is—	The lobbying nontaxable amount is—
Not over $500,000	20% of the amount on line 40
Over $500,000 but not over $1,000,000	$100,000 plus 15% of the excess over $500,000
Over $1,000,000 but not over $1,500,000	$175,000 plus 10% of the excess over $1,000,000
Over $1,500,000 but not over $17,000,000	$225,000 plus 5% of the excess over $1,500,000
Over $17,000,000	$1,000,000

Caution: *If there is an amount on either line 43 or line 44, you must file Form 4720.*

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below See the instructions for lines 45 through 50 on page 13 of the instructions)

	Lobbying Expenditures During 4-Year Averaging Period				
Calendar year (or fiscal year beginning in) ▶	**(a)** 2006	**(b)** 2005	**(c)** 2004	**(d)** 2003	**(e)** Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots nontaxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures					

Part VI-B **Lobbying Activity by Nonelecting Public Charities**
(For reporting only by organizations that did not complete Part VI-A) (See page 13 of the instructions.)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of	Yes	No	Amount
a Volunteers		No	
b Paid staff or management (Include compensation in expenses reported on lines **c** through **h.**)		No	
c Media advertisements		No	0
d Mailings to members, legislators, or the public		No	0
e Publications, or published or broadcast statements		No	0
f Grants to other organizations for lobbying purposes		No	0
g Direct contact with legislators, their staffs, government officials, or a legislative body	Yes		5,000
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means		No	0
i Total lobbying expenditures (Add lines **c** through **h.**)			5,000

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities

Part VII **Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations** (See page 13 of the instructions.)

51 Did the reporting 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 organization to a noncharitable exempt organization of			
(i) Cash	**51a(i)**		No
(ii) Other assets	**a(ii)**		No
b Other transactions			
(i) Sales or exchanges of assets with a noncharitable exempt organization	**b(i)**		No
(ii) Purchases of assets from a noncharitable exempt organization	**b(ii)**		No
(iii) Rental of facilities, equipment, or other assets	**b(iii)**		No
(iv) Reimbursement arrangements	**b(iv)**		No
(v) Loans or loan guarantees	**b(v)**		No
(vi) Performance of services or membership or fundraising solicitations	**b(vi)**		No
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees	**c**		No

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 organization If the organization 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

52a Is the organization 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

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Form **4562**

Department of the Treasury Internal Revenue Service

Depreciation and Amortization

(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No 1545-0172

2006

Attachment Sequence No **67**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
HAP INC	Form 990 Page 2	04-2518368

Part I **Election To Expense Certain Property Under Section 179**
Note: *If you have any listed property, complete Part V before you complete Part I.*

1 Maximum amount See the instructions for a higher limit for certain businesses	1	$ 108,000
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation	3	$ 430,000
4 Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	
5 Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	5	

	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
6			

7 Listed property Enter the amount from line 29	7			
8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7			8	
9 Tentative deduction Enter the **smaller** of line 5 or line 8			9	
10 Carryover of disallowed deduction from line 13 of your 2005 Form 4562			10	
11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)			11	
12 Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11			12	
13 Carryover of disallowed deduction to 2007 Add lines 9 and 10, less line 12 ▶	13			

Note: *Do not use Part II or Part III below for listed property. Instead, use Part V.*

Part II **Special Depreciation Allowance and Other Depreciation (Do not** include listed property **)** (See instructions)

14 Special allowance for qualified New York Liberty or Gulf Opportunity Zone property (other than listed property) placed in service during the tax year (see instructions)	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	127,793

Part III **MACRS Depreciation (Do not** include listed property.) (See instructions.)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2006	17	
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
			27 5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2006 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV **Summary** (see instructions)

21 Listed property Enter amount from line 28			21	
22 **Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instr			22	127,793
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23			

Part V **Listed Property** (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: *For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.*

Section A—Depreciation and Other Information (Caution: *See the instructions for limits for passenger automobiles.* **)**

24a Do you have evidence to support the business/investment use claimed? Yes No | **24b** If "Yes," is the evidence written? Yes No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation/ deduction	(i) Elected section 179 cost
25 Special allowance for qualified New York Liberty or Gulf Opportunity Zone property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)						**25**		
26 Property used more than 50% in a qualified business use								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use								
		%				S/L -		
		%				S/L -		
		%				S/L -		

28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1 . **28**

29 Add amounts in column (i), line 26 Enter here and on line 7, page 1 . . . . **29**

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person

If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**do not** include commuting miles) . .												
31 Total commuting miles driven during the year .												
32 Total other personal(noncommuting) miles driven												
33 Total miles driven during the year Add lines 30 through 32												
34 Was the vehicle available for personal use	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use? .												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see instructions)

	Yes	**No**
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vechicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)		
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles		

Part VI **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2006 tax year (see instructions)					
43 Amortization of costs that began before your 2006 tax year				**43**	
44 **Total.** Add amounts in column (f) See the instructions for where to report . .				**44**	

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Form **4562**

Department of the Treasury Internal Revenue Service

Depreciation and Amortization

(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No 1545-0172

2006

Attachment Sequence No **67**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
HAP INC	sPRINGFIELD MA	04-2518368

Part I **Election To Expense Certain Property Under Section 179**

Note: *If you have any listed property, complete Part V before you complete Part I.*

1 Maximum amount See the instructions for a higher limit for certain businesses	1	$ 108,000
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation	3	$ 430,000
4 Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	
5 Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	5	

	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
6			

7 Listed property Enter the amount from line 29	7			
8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7			8	
9 Tentative deduction Enter the **smaller** of line 5 or line 8			9	
10 Carryover of disallowed deduction from line 13 of your 2005 Form 4562			10	
11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)			11	
12 Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11			12	
13 Carryover of disallowed deduction to 2007 Add lines 9 and 10, less line 12 ▶	13			

Note: *Do not use Part II or Part III below for listed property. Instead, use Part V.*

Part II **Special Depreciation Allowance and Other Depreciation (Do not** include listed property **)** (See instructions)

14 Special allowance for qualified New York Liberty or Gulf Opportunity Zone property (other than listed property) placed in service during the tax year (see instructions)	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	109,457

Part III **MACRS Depreciation (Do not** include listed property.) (See instructions.)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2006	17	
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
			27 5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2006 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV **Summary** (see instructions)

21 Listed property Enter amount from line 28			21	
22 **Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instr			22	109,457
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23			

Part V **Listed Property** (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: *For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.*

Section A—Depreciation and Other Information (Caution: *See the instructions for limits for passenger automobiles.***)**

24a Do you have evidence to support the business/investment use claimed? **Yes** **No** | **24b** If "Yes," is the evidence written? **Yes** **No**

(a) Type of property (list vehicles first)	**(b)** Date placed in service	**(c)** Business/ investment use percentage	**(d)** Cost or other basis	**(e)** Basis for depreciation (business/investment use only)	**(f)** Recovery period	**(g)** Method/ Convention	**(h)** Depreciation/ deduction	**(i)** Elected section 179 cost
25 Special allowance for qualified New York Liberty or Gulf Opportunity Zone property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)						**25**		
26 Property used more than 50% in a qualified business use								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1 .						**28**		
29 Add amounts in column (i), line 26 Enter here and on line 7, page 1							**29**	

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person

If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

	(a) Vehicle 1		**(b)** Vehicle 2		**(c)** Vehicle 3		**(d)** Vehicle 4		**(e)** Vehicle 5		**(f)** Vehicle 6	
30 Total business/investment miles driven during the year (**do not** include commuting miles) . .												
31 Total commuting miles driven during the year .												
32 Total other personal(noncommuting) miles driven												
33 Total miles driven during the year Add lines 30 through 32												
34 Was the vehicle available for personal use	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use? .												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see instructions)

	Yes	**No**
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vechicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)		
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles		

Part VI **Amortization**

(a) Description of costs	**(b)** Date amortization begins	**(c)** Amortizable amount	**(d)** Code section	**(e)** Amortization period or percentage	**(f)** Amortization for this year
42 Amortization of costs that begins during your 2006 tax year (see instructions)					
43 Amortization of costs that began before your 2006 tax year				**43**	
44 Total. Add amounts in column (f) See the instructions for where to report . .				**44**	

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Form **4562**

Department of the Treasury Internal Revenue Service

Depreciation and Amortization

(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No 1545-0172

2006

Attachment Sequence No **67**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
HAP INC	paradise pond, llc	04-2518368

Part I Election To Expense Certain Property Under Section 179

Note: *If you have any listed property, complete Part V before you complete Part I.*

1 Maximum amount See the instructions for a higher limit for certain businesses	1	$ 108,000
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation	3	$ 430,000
4 Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	
5 Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	5	

(a) Description of property	(b) Cost (business use only)	(c) Elected cost
6		

7 Listed property Enter the amount from line 29	7			
8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7			8	
9 Tentative deduction Enter the **smaller** of line 5 or line 8			9	
10 Carryover of disallowed deduction from line 13 of your 2005 Form 4562			10	
11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)			11	
12 Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11			12	
13 Carryover of disallowed deduction to 2007 Add lines 9 and 10, less line 12 ▶	13			

Note: *Do not use Part II or Part III below for listed property. Instead, use Part V.*

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property **)** (See instructions)

14 Special allowance for qualified New York Liberty or Gulf Opportunity Zone property (other than listed property) placed in service during the tax year (see instructions)	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	31,817

Part III MACRS Depreciation (Do not include listed property.**)** (See instructions.)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2006	17	
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
			27 5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2006 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV Summary (see instructions)

21 Listed property Enter amount from line 28			21	
22 **Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instr			22	31,817
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23			

Part V **Listed Property** (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)
Note: *For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.*

Section A—Depreciation and Other Information (Caution: *See the instructions for limits for passenger automobiles.***)**

24a Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No **24b** If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation/ deduction	(i) Elected section 179 cost
25 Special allowance for qualified New York Liberty or Gulf Opportunity Zone property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)						**25**		
26 Property used more than 50% in a qualified business use								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use								
		%				S/L -		
		%				S/L -		
		%				S/L -		

28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1 . . **28**

29 Add amounts in column (i), line 26 Enter here and on line 7, page 1 . . . . **29**

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person
If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**do not** include commuting miles) . .												
31 Total commuting miles driven during the year .												
32 Total other personal(noncommuting) miles driven												
33 Total miles driven during the year Add lines 30 through 32												
	Yes	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use? .												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see instructions)

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vechicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)		
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles		

Part VI **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2006 tax year (see instructions)					

43 Amortization of costs that began before your 2006 tax year **43**

44 Total. Add amounts in column (f) See the instructions for where to report . . **44**

Additional Data

Software ID:
Software Version:
EIN: 04-2518368
Name: HAP INC

Form 990, Part II, Line 43 - Other expenses not covered above (itemize):

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
a PROFESSIONAL SERVICES	**43a**	283,613	228,026	38,628	16,959
b OTHER TAXES	**43b**	11,180	2,419	8,761	
c INSURANCE	**43c**	27,196	12,699	14,450	47
d LICENSES DUES AND FEES	**43d**	31,638	29,480	2,004	154
e PROGRAM EXPENSE	**43e**	161,216	138,982		22,234
f EMPLOYEE TRAINING	**43f**	23,681	22,480	40	1,161
g CONSTRUCTION COSTS	**43g**	1,464,990	1,464,990		
h matERIALS PRODUCTION	**43h**	84,978	52,928	31,402	648
i provider reimbursements	**43i**	52,644	52,644		
j Contrat Services	**43j**	31,494	29,194		2,300
k bad debt	**43k**	118,224	112,053	6,171	
l Computer Operations	**43l**	793			793
m Repairs and maintenance	**43m**	51,726	2,338	49,388	
n Utilities	**43n**	60,035	12,329	47,706	
o Recruitment	**43o**	24,133	19,425	4,708	
p Other Expenses	**43p**	37,798	15,137	22,334	327
q Housing Assistance Payments	**43q**	30,496,826	30,496,826		

Form 990, Part III - Program Service Accomplishments:

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501 (c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)		Program Service Expenses (Required for 501(c) (3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)
a	THE AFFORDABLE HOUSING PROGRAM REHABS AFFORDABLE HOUSING FOR FIRST TIME HOME BUYERS (Grants and allocations $) If this amount includes foreign grants, check here ▶ ☐	1,419,298
b	THE MOD REHAB PROG PROVIDES A RENT SUPPLEMENT FOR SPECIFIC APT COMPLEXS OCCUPIED BY QUALIF'D LOW-INCOME TENANTS THE RENT SUPPLEMENT ALLOWS THE TENANT TO PAY A REDUCED RENT BASED ON THEIR ANNUAL INCOME (Grants and allocations $) If this amount includes foreign grants, check here ▶ ☐	5,584,961
c	MASS RESIDENTIAL VOUCHER PROGRAM PROVIDES RENTAL ASSISTANCE TO QUALIFIED LOW-INCOME APPLICANTS, BASED ON REQUIREMENTS ESTABLISHED BY THE STATE THE RENT SUPPLEMENT ALLOWS THE APPLICANT TO OBTAIN AFFORDABLE HSNG (Grants and allocations $) If this amount includes foreign grants, check here ▶ ☐	1,529,173
d	FEDERAL HSNG VOUCHER PROGRAM PROVIDES A RENT SUPPLEMENT TO QUALIF'D LOW INCOME APPLICANTS, BASED ON REQMNTS EST BY HUD THE SUPPLEMENT PAYS THE DIFF B/N FAIR MKT RENTS & APPLICANT PORTION BASED ON INCOME (Grants and allocations $) If this amount includes foreign grants, check here ▶ ☐	24,557,016
e	Other client services and home ownership programs (Grants and allocations $) If this amount includes foreign grants, check here ▶ ☐	1,471,277
f	PROPERTY MANAGEMENT (Grants and allocations $) If this amount includes foreign grants, check here ▶ ☐	197,698
g	TEMPORARY SHELTER FOR THE HOMELESS (Grants and allocations $) If this amount includes foreign grants, check here ▶ ☐	
h	OTHER RENTAL ASSISTANCE PROGRAMS (Grants and allocations $) If this amount includes foreign grants, check here ▶ ☐	56,100
i	Other development programs (Grants and allocations $) If this amount includes foreign grants, check here ▶ ☐	1,687,268

Form 990, Part V-A - Current Officers, Directors, Trustees, and Key Employees:

(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 & deferred compensation plans	(E) Expense account and other allowances
PETER GAGLIARDI 322 MAIN STREET sPRINGFIELD,MA 01105	EXEC DIRECTOR 40 00	100,463	18,744	0
ELLEN HATZAKIS 322 MAIN STREET sPRINGFIELD,MA 01105	CFO 40 00	74,122	5,440	0
LINDA MORLEY 322 MAIN STREET sPRINGFIELD,MA 01105	LEGAL COUNSEL 40 00	74,617	4,360	0
KAREN ANN LEVEILLE 322 MAIN STREET sPRINGFIELD,MA 01105	REAL ESTATE OFFICER 40 00	63,092	5,555	0
JAMES REIS 322 MAIN STREET sPRINGFIELD,MA 01105	ASSOCIATE EXEC DIRECTOR 40 00	70,235	6,026	0
Sarah Page 322 MAIN STREET sPRINGFIELD,MA 01105	AssocIATE EXEC DIRECTOR 40 00	67,580	7,830	0
nancy Rıvera 322 MAIN STREET sPRINGFIELD,MA 01105	AsSOCIATE EXEC DIRECTOR 40 00	63,398	10,101	0
Mıchelle McAdaragh 322 MAIN STREET sPRINGFIELD,MA 01105	aSSOCIATE EXEC DIRECTOR 40 00	62,919	9,820	0
Thomas Zatko 322 MAIN STREET sPRINGFIELD,MA 01105	Presıdent 0 00	0	0	0
JAMES SHERBO 322 MAIN STREET sPRINGFIELD,MA 01105	VICE PRESIDENT 0 00	0	0	0

Form 990, Part V-A - Current Officers, Directors, Trustees, and Key Employees:

(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 & deferred compensation plans	(E) Expense account and other allowances
CARLOS VEGA 322 MAIN STREET sPRINGFIELD,MA 01105	VICE PRESIDENT 0 00	0	0	0
MR JOSEPH LAPLANTE 322 MAIN STREET sPRINGFIELD,MA 01105	VICE PRESIDENT 0 00	0	0	0
MR CHARLES RUCKS 322 MAIN STREET sPRINGFIELD,MA 01105	TREASURER 0 00	0	0	0
REV CHARLES PINK 322 MAIN STREET sPRINGFIELD,MA 01105	CLERK 0 00	0	0	0
JAMES BOARDMAN 322 MAIN STREET sPRINGFIELD,MA 01105	DIRECTOR 0 00	0	0	0
MS JOANNE CAMPBELL 322 MAIN STREET sPRINGFIELD,MA 01105	DIRECTOR 0 00	0	0	0
MR JOHN DOWNS 322 MAIN STREET sPRINGFIELD,MA 01105	DIRECTOR 0 00	0	0	0
MS MARY FORD 322 MAIN STREET sPRINGFIELD,MA 01105	DIRECTOR 0 00	0	0	0
Bliss Young 322 MAIN STREET sPRINGFIELD,MA 01105	DirecTOR 0 00	0	0	0
William Fenton 322 MAIN STREET sPRINGFIELD,MA 01105	dIRECTOR 0 00	0	0	0

Form 990, Part V-A - Current Officers, Directors, Trustees, and Key Employees:

(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 & deferred compensation plans	(E) Expense account and other allowances
Travis Wrey 322 MAIN STREET sPRINGFIELD,MA 01105	dIRECTOR 0 00	0	0	0
James Broderick 322 MAIN STREET sPRINGFIELD,MA 01105	dirECTOR 0 00	0	0	0

Form 990, Part VI, Line 80b - If "Yes", enter the name of the organization and whether it is exempt or nonexempt:

Name of the Organization	Exempt	Nonexempt
HAP-CHS INC II		X
DWIGHT & CLINTON JOINT VENTURE		X
HAP COMMUNITY HOUSING		X
SOUTH CITY HOUSING CORP		X
THIRD CANAL INC		X
QUADRANGLE COURT INC		X
KENDALL INC		X
KENWYN PARK INC		X
bUTTERNUT HOUSING CORPORATION		X
bUTTERNUT LIMITED PARTNERSHIP		X
kIBBE COURT INC		X
vERANO ıNC		X
NEIGHBORHOOD cOLLABORATIVE llc		X
pOMEROY Housıng ıNC		X

Form 990, Part VIII - Relationship of Activities to the Accomplishment of Exempt Purposes:

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
93A	HAP, INC DEVELOPS and MANAGES REAL PROPERTY TO PROVIDE TEMPORARY AND PERMANENT HOUSING FOR THE HOMELESS and QUALIFIED LOW-INCOME INDIVIDUALS
93b	HAP INC PROVIDES LEGAL AND FINANCIAL COUNSELING AND HOUSING EDUCATION SERVICES TO QUALIFIED INDIVIDUALS TO PRESERVE AFFORDABLE HOUSING
93c	HAP Inc provides other client services such as housing counseling, rental subsidies, and educational services
93d	HAP INC MANAGES REAL PROPERTY TO PROVIDE HOUSING FOR QUALIFIED LOW INCOME INDIVIDUALS AND MENTALLY RETARDED INDIVIDUALS
97A	HAP Inc owns property to provide affordable housing to qualified low income individuals

Form 990, Part IX - Information Regarding Taxable Subsidiaries and Disregarded Entities:

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
HAP-CHS INC II (owned by a subsidiary of HAP INc) 322 Main St Springfield, MA 01105 04-3062889	10000 00 %	HOUSING SERVICES	2,185	0
SOUTH CITY HOUSING CORPORATION 322 Main St Springfield, MA 01105 04-3071479	7500 00 %	LOW-INCOME HOUSING	185	0
Dwight & Clinton Joint Venture (owned by a subsidiary of HAP Inc) 322 Main St springfield, MA 01105 04-3006085	5000 00 %	rental of affordable housing	198,593	1,099,841
HAP Community Housing Inc 322 Main St springfield, MA 01105 04-2770112	10000 00 %	sponsor of affordable housing & RENTAL OF AFFORDABLE HOUSING	173,030	1,745,655
Third Canal Inc(owned by a subsidiary of HAP Inc) 322 Main St springfield, MA 01105 04-3225504	6000 00 %	sponsor of affordable housing	4,470	54,418
Quadrangle Court Inc(owned by a subsidiary of HAP Inc) 322 Main St springfield, MA 01105 04-3329073	10000 00 %	sponsor of affordable housing	2	0

Form 990, Part IX - Information Regarding Taxable Subsidiaries and Disregarded Entities:

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
Kendall Inc(owned by a subsidiary of HAP Inc) 322 Main St springfield, MA 01105 04-3205019	7900 00 %	sponsor of affordable housing	0	27,168
Kenwyn Park Inc (owned by a subsidiary of HAP Inc) 322 Main St springfield, MA 01105 04-3238388	7900 00 %	sponsor of affordable housing	0	0
Butternut Housing Corporation (owned by a subsidiary of HAP Inc) 322 Main St springfield, MA 01105 04-3742817	10000 00 %	sponsor of affordable housing	0	47
Butternut Limited Partnership (owned by a subsidiary of HAP INc) 322 Main St springfield, MA 01105 56-2320595	10000 00 %	rental of affordable housing	0	546,252
Kibbe Court Inc (owned by a subsidiary of HAP Inc) 322 Main St springfield, MA 01105 54-2063788	10000 00 %	sponsor of affordable housing	0	89,859
Verano Inc (owned by a subsidiary of HAP Inc) 322 Main St springfield, MA 01105 20-1647984	10000 00 %	sponsor of affordable housing	0	70

Form 990, Part IX - Information Regarding Taxable Subsidiaries and Disregarded Entities:

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
Neighborhood Collaborative LLC 322 Main St springfield, MA 01105 20-2737538	10000 00 %	Housing rehabilitation	0	280,540
Pomeroy Housing Inc 322 Main St springfield, MA 01105 04-3191514	4000 00 %	sponsor of affordable housing	11,457	200,236
Church Street School Inc 322 Main St Springfield, MA 01105 56-2530980	10000 00 %	develop affordable housing	0	0

TY 2006 Investments - Land Schedule

Name: HAP INC
EIN: 04-2518368

Category/Item	Cost/Other Basis	Accumulated Depreciation	Book Value
LAND (1)	45,000		45,000
LAND (2)	40,000		40,000
LAND (3)	20,825		20,825
LAND (4)	41,310		41,310
LAND (5)	50,000		50,000
LAND (6)	41,440		41,440
BUILDING (1)	189,994	100,739	89,255
BUILDING (2)	164,831	88,203	76,628
BUILDING (3)	219,109	116,255	102,854
BUILDING (4)	210,393	113,134	97,259
BUILDING (5)	176,373	93,999	82,374
BUILDING (6)	178,910	96,118	82,792
IMPROVEMENTS - BUILDING (4)	3,447	1,206	2,241
IMPROVEMENTS - BUILDING (4)	2,611	913	1,698
IMPROVEMENTS - BUILDING (4)	1,582	436	1,146
IMPROVEMENTS - BUILDING (4)	5,120	1,408	3,712
IMPROVEMENTS - BUILDING (6)	1,457	309	1,148
IMPROVEMENTS - BUILDING (LUDLOW)	5,310	1,063	4,247
IMPROVEMENTS - BUILDING (LUDLOW)	590	119	471
IMPROVEMENTS - BUILDING (GREENFIELD)	5,431	1,087	4,344
IMPROVEMENTS - BUILDING (GREENFIELD)	7,178	1,435	5,743
IMPROVEMENTS - BUILDING (GREENFIELD)	6,061	1,213	4,848
BUILDING (LORRAINE)	372,000	69,750	302,250
BUILDING (LORRAINE)	1,273,612	206,040	1,067,572
IMPROVEMENTS - BUILDING (DEWITT)	2,340	410	1,930
IMPROVEMENTS - BUILDING (LUDLOW)	1,435	251	1,184
Roof (Dewitt)	5,400	810	4,590
BUILDING IMPROVEMENTS	1,586	239	1,347
BUILDING IMPROVEMENTS	15,200	2,280	12,920
Closed Circuit Television	5,442	5,440	2
BUILDING IMPROVEMENTS (LORRAINE)	1,614	200	1,414
BUILDING IMPROVEMENTS	2,000	250	1,750
BUILDING IMPROVEMENTS	920	115	805
BUILDING IMPROVEMENTS	4,300	539	3,761
HEATING & COOLING	605	75	530
BUILDING IMPROVEMENTS	3,300	414	2,886
BUILDING IMPROVEMENTS	1,658	206	1,452
CARPET	2,308	289	2,019
CARPET	2,337	291	2,046
HEATING & COOLING	2,372	296	2,076
CARPET	3,327	416	2,911
LAND (1) - STRONG	57,000		57,000
LAND (2) - PLUMTREE	41,200		41,200
BUILDING - STRONG	125,404	21,422	103,982
BUILDING - PLUMTREE	237,953	38,938	199,015
BUILDING - STRONG	9,745	1,328	8,417
building - sTRONG	2,727	371	2,356
building - stroNG	175,488	23,929	151,559
bldg IMPROVEMENTS	1,045	114	931
bldg IMPROVEMENTS	4,840	528	4,312
Building Additions	17,342	2,524	14,818
HEATING & COOLING	2,390	180	2,210
hEATING & COOLING	4,670	351	4,319
carpet	5,103	384	4,719
heating & coOLING	2,068	156	1,912
building IMPROVEMENTS	2,250	168	2,082
building equipment	880	528	352
building IMPROVEMENTS	2,000	150	1,850
lanD	30,000		30,000
Simonoko Floor--bldg improvement	1,041	251	790
Landscaping (BRAY)	3,100	388	2,712
turner	2,350	147	2,203
Walsh	720	45	675
reidy	719	45	674
abc masonry	11,100	1,156	9,944
landscaping	31,250	3,550	27,700
furnice coil	5,372	475	4,897
plumbing	620	56	564
entrance improvements	338	38	300
entrance improvements	1,099	122	977
esc oil tank removal	3,464	297	3,167
tank removal rpt	1,106	93	1,013
guard rail parking lot	3,500	564	2,936
towsley assoc HVAC study	7,800	758	7,042
furnace	4,911	559	4,352
buILDING equipment	2,783	742	2,041
salamon flooring inc	5,735	1,076	4,659
abc masonry	3,200	573	2,627
salamon flooring inc	6,489	1,055	5,434
salamon flooring inc	5,795	457	5,338
Paradise pond	22,000		22,000
Paradise pond - building	2,545,380	31,817	2,513,563

TY 2006 Investments - Other Schedule

Name: HAP INC

EIN: 04-2518368

Description	Book Value	Cost/FMV
INVESTMENT IN JV'S AND LP'S	195,017	C

TY 2006 Land etc. Schedule

Name: HAP INC

EIN: 04-2518368

Category/Item	Cost/Other Basis	Accumulated Depreciation	Book Value
LAND - Prospect Shelter	20,889		20,889
BUILDING IMPROVEMENTS - prospect	27,150	21,025	6,125
COMPUTERPRINTER	1,608	1,608	0
COMPUTER	2,840	2,840	0
COMPUTER SOFTWARE	4,791	4,791	0
NOTEBOOK COMPUTER	2,094	2,094	0
COMPUTER SOFTWARE	61,582	61,582	0
whalleycomputer	10,295	10,295	0
Printer	1,515	1,515	0
Database	2,335	2,334	1
TELEDex	5,091	5,091	0
TELEDex	49,599	42,411	7,188
BUILDING IMPROVEMENTS	33,690	33,690	0
BUILDING IMPROVEMENTS	16,902	16,902	0
BUILDING IMPROVEMENTS	1,451	1,451	0

Category/Item	Cost/Other Basis	Accumulated Depreciation	Book Value
wB MASON-FURNITURE & FIXTURES	4,744	4,270	474
BLDG IMPROVEMENTS	67,067	67,067	0
COMPUTER EQUIPMENT	25,910	25,191	719
COMPUTER	1,164	1,164	0
COMPUTER	8,885	8,885	0
ALTERNATE ADV COMPUTER	1,595	1,152	443
COMPUTERS	4,792	2,529	2,263
BLACKBAUD SETUP & TRAINING	7,840	7,840	0
COMPUTER	3,845	3,845	0
COMPUTER	1,836	1,836	0
COMPUTER	1,850	1,850	0
COMPUTER	1,045	1,033	12
COMPUTER	499	328	171
COMPUTER	650	650	0
BUILDING	756,416	102,195	654,221

Category/Item	Cost/Other Basis	Accumulated Depreciation	Book Value
LAND	265,000		265,000
Porches	3,875	2,736	1,139
Hot Water Heater	1,218	662	556
Flooring	4,245	1,727	2,518
COMMUNICATION EQUIPMENT	1,685	1,685	0
FURNITURE AND FIXTURES	1,170	897	273
Computer	4,792	4,792	0
compUTER	3,530	3,164	366
compUTER	2,471	2,163	308
computer	5,926	5,063	863
computer	2,769	2,307	462
computer	1,794	1,794	0
computer	903	903	0
computer	1,303	1,303	0
computer EQUIPMENT	714	714	0

Category/Item	Cost/Other Basis	Accumulated Depreciation	Book Value
computer equipment	1,453	1,386	67
building imPROVEMENTS	10,347	1,554	8,793
building improvements	18,671	2,185	16,486
building imPROVEMENTS	59,512	13,885	45,627
building impROVEMENTS	3,300	385	2,915
building impROVEMENTS	10,373	1,383	8,990
furNITURE AND FIXTURES	1,080	648	432
computer soFTWARE	102,040	102,040	0
computer sOFTWARE	23,935	23,935	0
building impROVEMENTS	8,225	1,196	7,029
50-XP PROFS	3,320	3,251	69
3 PRINTERS	4,866	4,766	100
25 COMPUTERS AND SCREENS	31,509	29,539	1,970
DIGITAL PROJECTOR	1,829	1,714	115
FILE SERVERS	4,864	4,459	405

Category/Item	Cost/Other Basis	Accumulated Depreciation	Book Value
COMPUTER SOFTWARE	3,762	3,450	312
COMPUTER SOFTWARE	893	818	75
5DW FLAT FILE FOR PLANS	1,521	1,521	0
Vehicle	23,885	21,232	2,653
compUTER	776	755	21
software	2,046	1,762	284
desktop computers	10,049	8,096	1,953
blackbaud module	1,158	933	225
cdw-government	2,042	1,646	396
color printer	1,495	1,204	291
computer- laptops	4,743	3,821	922
belkin switch	508	380	128
Server	3,929	1,703	2,226
pRI card	3,080	1,591	1,489
property mgmt system	13,030	5,429	7,601

Category/Item	Cost/Other Basis	Accumulated Depreciation	Book Value
adp server	4,567	3,044	1,523
6 pc's with monitors	5,482	3,654	1,828
quantum backup device	4,347	2,898	1,449
exchange license upgrade	1,675	1,116	559
laptop - lb	1,464	976	488
payroll software	4,950	3,300	1,650
screwdriver software	1,798	1,198	600
Laserjet printer	1,330	886	444
pr conv consult svcs	6,638	4,426	2,212
cdw-g	15,056	10,038	5,018
voicemail system	14,751	7,376	7,375
carpetstair vinyl	12,263	2,452	9,811
carpets prop mgmt ofcs	4,371	874	3,497
buILDING iMPROVEMENTS	15,550	1,036	14,514
prop mgmt furniture	1,683	674	1,009

Category/Item	Cost/Other Basis	Accumulated Depreciation	Book Value
nextel - phones	3,700	1,336	2,364
BuıLDING ımproVEMENTS	35,675	595	35,080
Leasehold ımprovements	2,655	44	2,611
FurnıtURE AND FIXTURES	9,484	948	8,536
commUNICATION EQUIPMENT	2,865	478	2,387
computer eQUIPMENT	31,693	5,282	26,411

TY 2006 Mortgages and Notes Payable Schedule

Name: HAP INC
EIN: 04-2518368
Total Mortgage Amount: 6679640

Item No.	1
Lender's Name	DIOCESS OF WESTERN MASSACHUSETTS
Lender's Title	
Relationship to Insider	none
Original Amount of Loan	200000
Balance Due	200000
Date of Note	
Maturity Date	2009-03
Repayment Terms	2,000/QRT INTEREST ONLY
Interest Rate	4.0000
Security Provided by Borrower	
Purpose of Loan	provide funding for loan fund used to finance affordable housing
Description of Lender Consideration	
Consideration FMV	

Item No.	2
Lender's Name	LIFE INSURANCE COMMUNITY INVESTMENT
Lender's Title	
Relationship to Insider	none
Original Amount of Loan	500000
Balance Due	500000
Date of Note	
Maturity Date	2007-04
Repayment Terms	QRTLY INTEREST PAYMENTS
Interest Rate	6.0000
Security Provided by Borrower	50,000 CERTIFICATE OF DEPOSITS
Purpose of Loan	provide funding for loan fund used to finance affordable housing
Description of Lender Consideration	
Consideration FMV	

Item No.	3
Lender's Name	PROPERTY AND CASUALTY INITIATIVE
Lender's Title	
Relationship to Insider	none
Original Amount of Loan	250000
Balance Due	250000
Date of Note	
Maturity Date	2007-01
Repayment Terms	QRTLY INTEREST PAYMENTS
Interest Rate	5.5000
Security Provided by Borrower	
Purpose of Loan	provide funding for loan fund used to finance affordable housing
Description of Lender Consideration	
Consideration FMV	

Item No.	4
Lender's Name	LIFE INSURANCE INITIATIVE
Lender's Title	
Relationship to Insider	none
Original Amount of Loan	250000
Balance Due	250000
Date of Note	
Maturity Date	2007-01
Repayment Terms	QRTLY INTEREST PAYMENTS
Interest Rate	4.0000
Security Provided by Borrower	
Purpose of Loan	provide funding for loan fund used to finance affordable housing
Description of Lender Consideration	
Consideration FMV	

Item No.	5
Lender's Name	COMMUNITY ECONOMIC DEVELOPMENT ASSI
Lender's Title	
Relationship to Insider	none
Original Amount of Loan	6375
Balance Due	7500
Date of Note	
Maturity Date	
Repayment Terms	due upon obtaining perm. financing
Interest Rate	7.0000
Security Provided by Borrower	
Purpose of Loan	developement phase loan for the development of affordable housing
Description of Lender Consideration	
Consideration FMV	

Item No.	6
Lender's Name	COOPERATIVE FUND OF NEW ENGLAND
Lender's Title	
Relationship to Insider	none
Original Amount of Loan	
Balance Due	8161
Date of Note	
Maturity Date	2008-05
Repayment Terms	$766 MONTH
Interest Rate	6.5000
Security Provided by Borrower	
Purpose of Loan	construction loan for construction of affordable housing
Description of Lender Consideration	
Consideration FMV	

Item No.	7
Lender's Name	COOPERATIVE FUND OF NEW ENGLAND
Lender's Title	
Relationship to Insider	none
Original Amount of Loan	75000
Balance Due	66508
Date of Note	
Maturity Date	2007-08
Repayment Terms	2,316/MONTH
Interest Rate	7.0000
Security Provided by Borrower	CERTAIN REAL PROPERTY, OFFICE EQUIP AND RECEIVABLES
Purpose of Loan	purchase of equipment
Description of Lender Consideration	
Consideration FMV	

Item No.	8
Lender's Name	COOPERATIVE FUND OF NEW ENGLAND
Lender's Title	
Relationship to Insider	none
Original Amount of Loan	75000
Balance Due	45249
Date of Note	
Maturity Date	2007-08
Repayment Terms	2,297/MONTH
Interest Rate	7.5000
Security Provided by Borrower	CERTAIN REAL PROPERTY, OFFICE EQUIP AND RECEIVABLES
Purpose of Loan	purchase of equipment
Description of Lender Consideration	
Consideration FMV	

Item No.	9
Lender's Name	MASS HOUSING PARTNERSHIP FUND
Lender's Title	
Relationship to Insider	none
Original Amount of Loan	5000
Balance Due	5000
Date of Note	
Maturity Date	
Repayment Terms	
Interest Rate	0.0000
Security Provided by Borrower	
Purpose of Loan	pre-development costs
Description of Lender Consideration	
Consideration FMV	

Item No.	10
Lender's Name	MASS HOUSING PARTNERSHIP FUND
Lender's Title	
Relationship to Insider	none
Original Amount of Loan	5000
Balance Due	5000
Date of Note	
Maturity Date	
Repayment Terms	
Interest Rate	0.0000
Security Provided by Borrower	
Purpose of Loan	pre-development costs
Description of Lender Consideration	
Consideration FMV	

Item No.	11
Lender's Name	COMMUNITY ECONOMIC DEVELOPMENT ASSI
Lender's Title	
Relationship to Insider	none
Original Amount of Loan	135607
Balance Due	77000
Date of Note	
Maturity Date	
Repayment Terms	due upon obtaining perm. financing
Interest Rate	7.0000
Security Provided by Borrower	
Purpose of Loan	pre-development costs
Description of Lender Consideration	
Consideration FMV	

Item No.	12
Lender's Name	COMMUNITY ECONOMIC DEVELOPMENT ASSI
Lender's Title	
Relationship to Insider	none
Original Amount of Loan	16031
Balance Due	16031
Date of Note	
Maturity Date	
Repayment Terms	due upon obtaining perm. financing
Interest Rate	7.0000
Security Provided by Borrower	
Purpose of Loan	pre-development costs
Description of Lender Consideration	
Consideration FMV	

Item No.	13
Lender's Name	HOUSING PARTNERSHIP VENTURES INC
Lender's Title	
Relationship to Insider	none
Original Amount of Loan	51510
Balance Due	51510
Date of Note	
Maturity Date	2009-03
Repayment Terms	INT QTRLY
Interest Rate	4.0000
Security Provided by Borrower	
Purpose of Loan	purchase of equipment
Description of Lender Consideration	
Consideration FMV	

Item No.	14
Lender's Name	gmac
Lender's Title	
Relationship to Insider	None
Original Amount of Loan	17616
Balance Due	3231
Date of Note	
Maturity Date	2007-12
Repayment Terms	$656 MONTH
Interest Rate	6.2500
Security Provided by Borrower	CERTAIN AUTOMOBILE
Purpose of Loan	
Description of Lender Consideration	
Consideration FMV	

Item No.	15
Lender's Name	COOPERATIVE FUND OF NEW ENGLAND
Lender's Title	
Relationship to Insider	None
Original Amount of Loan	50000
Balance Due	34483
Date of Note	
Maturity Date	2009-06
Repayment Terms	$1,544/MONTH
Interest Rate	7.0000
Security Provided by Borrower	CERTAIN REAL AND PERS PROPERTY, ASSIGN OF LEASESRENTS
Purpose of Loan	PURCHASE OF Equipment
Description of Lender Consideration	
Consideration FMV	

Item No.	16
Lender's Name	DIOCESS OF WESTERN MASSACHUSETTS
Lender's Title	
Relationship to Insider	None
Original Amount of Loan	100000
Balance Due	100000
Date of Note	
Maturity Date	2008-09
Repayment Terms	Due at maturity
Interest Rate	4.0000
Security Provided by Borrower	
Purpose of Loan	PROVIDE FUNDING FOR LOAN fund used to finance affordable housing
Description of Lender Consideration	
Consideration FMV	

TY 2006 Other Assets Schedule

Name: HAP INC

EIN: 04-2518368

Description	Beginning of Year Amount	End of Year Amount
OTHER ASSETS	78,526	62,586
WORK IN PROCESS	2,737,255	1,802,362
NOTE RECEIVABLE - AFFILIATE	417,593	388,755

TY 2006 Other Expenses Included Schedule

Name: HAP INC

EIN: 04-2518368

Description	Amount
RENTAL EXPENSES	588,351
Excess book basis depreciation over tax basis	13,655

TY 2006 Other Liabilities Schedule

Name: HAP INC

EIN: 04-2518368

Description	Beginning of Year Amount	End of Year Amount
ESCROW LIABILITIES	260,318	343,906
ACCRUED LIABILITIES	467,887	432,443

TY 2006 Other Revenues Included Schedule

Name: HAP INC

EIN: 04-2518368

Description	Amount
Rental expenses used to reduce income on page 1	588,351

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TY 2006 Special Events Schedule

Name: HAP INC

EIN: 04-2518368

Event Name	Gross Receipts	Contributions	Gross Revenue	Direct Expense	Net Income (Loss)
annual dinner	51,770	40,250	11,520	0	11,520

TY 2006 Non Electing Public Charities Statement

Name: HAP INC

EIN: 04-2518368

Statement: payment to lobbyist

TY 2006 Self Dealing Statement

Name: HAP INC

EIN: 04-2518368

Line Number	Explanation
2b	HAP, through its wholly owned subsidiary HAP-CHS is in turn the majority owner of several corporations whose sole purpose is to develop and operate through limited partnerships affordable housing. The annual operating expenses are funded by HAP and include tax filing fees and costs to prepare tax returns. During the current year HAP inc also received reimbursement of developers overhead and fees related to projects in development. The amount receivable at June 30, 2007 for operating advances was $69,492 and the amount receivable for development fees and overhead was $162,871.

Line Number	Explanation
2c	HAP Inc provides services to HER,Inc, another 501(c)(3) organization whose officers are employees of HAP, Inc. services provided during the year totaled $23,385.