

A **ARKIN & COMPANY**
CHARTERED
CERTIFIED PUBLIC ACCOUNTANTS

15020 SHADY GROVE ROAD, SUITE 460
ROCKVILLE, MD 20850
(301) 340-1550

July 18, 2006

Dr. Karen Davis
United Poultry Concerns, Inc.
P. O. Box 150
Machipongo, VA 23405

Dear Dr. Davis:

Enclosed is your 2005 Federal Return of Organization Exempt from Income Tax. The original should be signed at the bottom of page eight. No tax is payable with the filing of this return. Mail your Federal return on or before August 15, 2006 to:

INTERNAL REVENUE SERVICE
OGDEN, UT 84201-0027

Please be sure to call us if you have any questions.

Sincerely,


Douglas P. Arkin

CLIENT 224

UNITED POULTRY CONCERNS, INC.

52-1705678

	2005	2004	DIFF
REVENUE			
CONTRIBUTIONS, GIFTS, AND GRANTS.....	126,455	167,954	-41,499
PROGRAM SERVICE REVENUE.....	346	875	-529
DIVIDENDS & INTEREST FROM SECURITIES.....	1,256	788	468
GROSS PROFIT (LOSS) - INVENTORY SALES.....	1,302	1,252	50
OTHER REVENUE.....	759	0	759
TOTAL REVENUE.....	130,118	170,869	-40,751
EXPENSES			
PROGRAM SERVICES.....	117,043	134,908	-17,865
MANAGEMENT AND GENERAL.....	10,165	9,431	734
FUNDRAISING.....	10,618	12,381	-1,763
TOTAL EXPENSES.....	137,826	156,720	-18,894
NET ASSETS OR FUND BALANCES			
EXCESS OR (DEFICIT) FOR THE YEAR.....	-7,708	14,149	-21,857
NET ASSETS/FUND BAL. AT BEG. OF YEAR.....	186,677	172,528	14,149
OTHER CHANGES IN NET ASSETS/FUND BAL.....	-39,919	0	-39,919
NET ASSETS/FUND BAL. AT END OF YEAR.....	139,050	186,677	-47,627

Return of Organization Exempt From Income Tax

2005

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

Open to Public Inspection

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 2005 calendar year, or tax year beginning , 2005, and ending

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

UNITED POULTRY CONCERNS, INC. P. O. BOX 150 MACHIPONGO, VA 23405

D Employer Identification Number 52-1705678 E Telephone number 757-678-7875 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? H (b) If 'Yes,' enter number of affiliates. H (c) Are all affiliates included? H (d) Is this a separate return filed by an organization covered by a group ruling? I Group Exemption Number. M Check if the organization is not required to attach Schedule B

G Web site: UPC-ONLINE.ORG

J Organization type (check only one) 501(c) 3 (insert no.) 4947(a)(1) or 527

K Check here if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization chooses to file a return, be sure to file a complete return. Some states require a complete return.

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 130,583.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Instructions)

Table with columns for Revenue, Expenses, and Assets. Rows include: 1 Contributions, gifts, grants, and similar amounts received; 2 Program service revenue; 3 Membership dues and assessments; 4 Interest on savings and temporary cash investments; 5 Dividends and interest from securities; 6a Gross rents; 6b Less: rental expenses; 6c Net rental income or (loss); 7 Other investment income; 8a Gross amount from sales of assets other than inventory; 8b Less: cost or other basis and sales expenses; 8c Gain or (loss); 8d Net gain or (loss); 9 Special events and activities; 9a Gross revenue; 9b Less: direct expenses; 9c Net income or (loss); 10a Gross sales of inventory; 10b Less: cost of goods sold; 10c Gross profit or (loss); 11 Other revenue; 12 Total revenue; 13 Program services; 14 Management and general; 15 Fundraising; 16 Payments to affiliates; 17 Total expenses; 18 Excess or (deficit) for the year; 19 Net assets or fund balances at beginning of year; 20 Other changes in net assets or fund balances; 21 Net assets or fund balances at end of year.

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.

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
22 Grants and allocations (att sch) (cash \$ _____ non-cash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	22				
23 Specific assistance to individuals (att sch)	23				
24 Benefits paid to or for members (att sch)	24				
25 Compensation of officers, directors, etc	25	9,720.	7,776.	972.	972.
26 Other salaries and wages	26	12,752.	10,202.	1,275.	1,275.
27 Pension plan contributions	27				
28 Other employee benefits	28				
29 Payroll taxes	29	1,750.	1,400.	175.	175.
30 Professional fundraising fees	30				
31 Accounting fees	31	7,658.	5,974.	1,684.	
32 Legal fees	32				
33 Supplies	33	7,017.	5,964.	1,053.	
34 Telephone	34	2,574.	2,316.	129.	129.
35 Postage and shipping	35	24,074.	19,500.	1,204.	3,370.
36 Occupancy	36				
37 Equipment rental and maintenance	37				
38 Printing and publications	38	21,806.	17,663.	1,090.	3,053.
39 Travel	39	5,780.	5,780.		
40 Conferences, conventions, and meetings	40	146.	146.		
41 Interest	41	1,651.	1,487.	82.	82.
42 Depreciation, depletion, etc (attach schedule)	42	4,397.	3,957.	220.	220.
43 Other expenses not covered above (itemize):					
a SEE STATEMENT 3	43a	38,501.	34,878.	2,281.	1,342.
b _____	43b				
c _____	43c				
d _____	43d				
e _____	43e				
f _____	43f				
g _____	43g				
44 Total functional expenses. Add lines 22 through 43. (Organizations completing columns (B) - (D), carry these totals to lines 13 - 15)	44	137,826.	117,043.	10,165.	10,618.

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 IV Balance Sheets (See 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	58,746.	45	5,381.	
	46 Savings and temporary cash investments	25,943.	46	4,684.	
	47a Accounts receivable	47a			
	b Less: allowance for doubtful accounts	47b	47c		
	48a Pledges receivable	48a			
	b Less: allowance for doubtful accounts	48b	48c		
	49 Grants receivable		49		
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)		50		
	51a Other notes & loans receivable (attach sch)	51a			
	b Less: allowance for doubtful accounts	51b	51c		
	52 Inventories for sale or use	8,400.	52	8,400.	
	53 Prepaid expenses and deferred charges		53		
	54 Investments – securities (attach schedule)		54		
	55a Investments – land, buildings, & equipment: basis	55a			
	b Less: accumulated depreciation (attach schedule)	55b	55c		
56 Investments – other (attach schedule)	SEE STMT. 5.	32,779.	56	45,678.	
57a Land, buildings, and equipment: basis	57a	129,822.			
b Less: accumulated depreciation (attach schedule)	57b	23,904.	57c	105,918.	
58 Other assets (describe ▶			58		
59 Total assets (must equal line 74). Add lines 45 through 58		220,548.	59	170,061.	
LIABILITIES	60 Accounts payable and accrued expenses	7,915.	60	6,286.	
	61 Grants payable		61		
	62 Deferred revenue		62		
	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)	SEE STATEMENT. 7.	25,956.	64b	24,725.
	65 Other liabilities (describe ▶			65	
66 Total liabilities. Add lines 60 through 65		33,871.	66	31,011.	
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117, check here ▶ <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.				
	67 Unrestricted	186,677.	67	139,050.	
	68 Temporarily restricted		68		
	69 Permanently restricted		69		
	Organizations that do not follow SFAS 117, check here ▶ <input type="checkbox"/> 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; column (B) must equal line 21)		186,677.	73	139,050.	
74 Total liabilities and net assets/fund balances. Add lines 66 and 73		220,548.	74	170,061.	

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

a	Total revenue, gains, and other support per audited financial statements.....	a	130,549.
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): SEE STM 8	b4	465.
	Add lines b1 through b4	b	465.
c	Subtract line b from line a	c	130,084.
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): SEE STM 9	d2	34.
	Add lines d1 and d2	d	34.
e	Total revenue (Part I, line 12). Add lines c and d	e	130,118.

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

a	Total expenses and losses per audited financial statements.....	a	138,291.
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): SEE STMT 10	b4	465.
	Add lines b1 through b4	b	465.
c	Subtract line b from line a	c	137,826.
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	137,826.

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 and deferred compensation plans	(E) Expense account and other allowances
DR. KAREN DAVIS PO BOX 150 MACHIPONGO, VA 23405	PRESIDENT 0	9,720.	0.	0.
JOAN HOLTGRAVER 9810 ROSENSTEEL SILVER SPRING, MD 20910	TREASURER 0	0.	0.	0.
DR. GEORGE ALLAN CATE 6200 WESTCHESTER COLLEGE PARK, MD 20740	VICE PRESIDENT 0	0.	0.	0.

Part VI Other Information (continued)		Yes	No
82 a	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?		X
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	N/A
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	N/A
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?	85 a	N/A
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? 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 for the prior year.	85 b	N/A
c	Dues, assessments, and similar amounts from members.	85 c	N/A
d	Section 162(e) lobbying and political expenditures.	85 d	N/A
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices.	85 e	N/A
f	Taxable amount of lobbying and political expenditures (line 85d less 85e).	85 f	N/A
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85 g	N/A
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?	85 h	N/A
86	501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12.	86 a	N/A
b	Gross receipts, included on line 12, for public use of club facilities.	86 b	N/A
87	501(c)(12) organizations. Enter: a Gross income from members or shareholders.	87 a	N/A
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87 b	N/A
88	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.	88	X
89 a	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) organizations. 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.	89 b	X
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.		0.
90 a	List the states with which a copy of this return is filed ▶ VA		
b	Number of employees employed in the pay period that includes March 12, 2005 (See instructions.)	90 b	2
91 a	The books are in care of ▶ ACCLAIM BOOKKEEPING COMPANY Telephone number ▶ 301-340-1550 Located at ▶ , ROCKVILLE MD ZIP + 4 ▶ 20850		
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)? If 'Yes,' enter the name of the foreign country . . .	91 b	X
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Statements		
c	At any time during the calendar year, did the organization maintain an office outside of the United States? If 'Yes,' enter the name of the foreign country . . .	91 c	X
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	N/A

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 ROYALTY INCOME			15	346.	
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees & contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings & temporary cash invmnts					
96 Dividends & interest from securities			14	1,256.	
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from pers prop					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					1,302.
103 Other revenue: a					
b MISC. INCOME			1	759.	
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))				2,361.	1,302.
105 Total (add line 104, columns (B), (D), and (E))					3,663.

Note: Line 105 plus line 1d, 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).
102	SALES OF EDUCATIONAL MATERIALS AND CLOTHING ASSOCIATED WITH UPC AND THEIR ACTIVITIES IN ORDER TO INCREASE PUBLIC AWARENESS AND PROMOTE IMPROVED QUALITY OF LIFE FOR POULTRY

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
N/A	%			
	%			
	%			
	%			

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).

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.

Please Sign Here

Signature of officer: DR. KAREN DAVIS, PRESIDENT Date: _____

Paid Preparer's Use Only

Preparer's signature: [Signature] Date: 7/18/06 Check if self-employed: Preparer's SSN or PTIN (See General Instruction W): P00579014

Firm's name (or yours if self-employed), address, and ZIP + 4: ARKIN & COMPANY, CHARTERED
15020 SHADY GROVE ROAD, SUITE 460
ROCKVILLE, MD 20850 EIN: 52-1544293 Phone no.: (301) 340-1550

SCHEDULE A
(Form 990 or 990-EZ)

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

2005

Name of the organization

UNITED POULTRY CONCERNS, INC.

Employer identification number

52-1705678

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees

(See 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 and deferred compensation	(e) Expense account and other allowances
NONE				

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

Part II – A Compensation of the Five Highest Paid Independent Contractors for Professional Services

(See 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
NONE		

Total number of others receiving over \$50,000 for professional services ▶ 0		

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 instructions.)

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

Total number of other contractors receiving over \$50,000 for other services ▶ 0		

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990 and Form 990-EZ.

Schedule A (Form 990 or 990-EZ) 2005

Part III Statements About Activities (See instructions.)

Yes No

1 During the year, has the organization attempted to influence national, state, or local legislation, including 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. . . . \$ N/A (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.)

1 X

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 of property?

2a X

b Lending of money or other extension of credit?

2b X

c Furnishing of goods, services, or facilities?

2c X

SEE FORM 990, PART V

d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?

2d X

e Transfer of any part of its income or assets?

2e X

3a Do you make grants for scholarships, fellowships, student loans, etc? (If 'Yes,' attach an explanation of how you determine that recipients qualify to receive payments.)

3a X

b Do you have a section 403(b) annuity plan for your employees?

3b X

c During the year, did the organization receive a contribution of qualified real property interest under section 170(h)?

3c X

4a Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?

4a X

b Do you provide credit counseling, debt management, credit repair, or debt negotiation services?

4b X

Part IV Reason for Non-Private Foundation Status (See instructions.)

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 33-1/3% 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 33-1/3% 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 supports organizations described in: (1) lines 5 through 12 above; or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). Check the box that describes the type of supporting organization: Type 1 Type 2 Type 3

Provide the following information about the supported organizations. (See instructions.)

Table with 2 columns: (a) Name(s) of supported organization(s), (b) Line number from above

14 An organization organized and operated to test for public safety. Section 509(a)(4). (See instructions.)

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

		N/A	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 a 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 instructions.)
(To be completed **ONLY** by an eligible organization that filed Form 5768)

N/A

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		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
(The term 'expenditures' means amounts paid or incurred.)			
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 –		
	If the amount on line 40 is –		
	Not over \$500,000.....		
	Over \$500,000 but not over \$1,000,000.....		
	Over \$1,000,000 but not over \$1,500,000.....		
	Over \$1,500,000 but not over \$17,000,000.....		
	Over \$17,000,000.....		
	The lobbying nontaxable amount is –		
	20% of the amount on line 40.....	41	
	\$100,000 plus 15% of the excess over \$500,000.....		
	\$175,000 plus 10% of the excess over \$1,000,000.....		
	\$225,000 plus 5% of the excess over \$1,500,000.....		
	\$1,000,000.....		
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	
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.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2005	(b) 2004	(c) 2003	(d) 2002	(e) Total
45 Lobbying nontaxable amount.....					
46 Lobbying ceiling amount (150% of line 45(e)).....					
47 Total lobbying expenditures.....					
48 Grassroots non-taxable 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 instructions.)

N/A

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.....			
b Paid staff or management (Include compensation in expenses reported on lines c through h).....			
c Media advertisements.....			
d Mailings to members, legislators, or the public.....			
e Publications, or published or broadcast statements.....			
f Grants to other organizations for lobbying purposes.....			
g Direct contact with legislators, their staffs, government officials, or a legislative body.....			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means.....			
i Total lobbying expenditures (add lines c through h).....			

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

Schedule B
(Form 990, 990-EZ,
or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Supplementary Information for
line 1 of Form 990, 990-EZ and 990-PF (see instructions)

OMB No. 1545-0047

2005

Name of organization

UNITED POULTRY CONCERNS, INC.

Employer identification number

52-1705678

Organization type (check one):

Filers of:

Form 990 or 990-EZ

Section:

- 501(c)(3) (enter number) organization
- 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
- 527 political organization

Form 990-PF

- 501(c)(3) exempt private foundation
- 4947(a)(1) nonexempt charitable trust treated as a private foundation
- 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**. (Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule – see instructions.)

General Rule –

- For organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. (Complete Parts I and II.)

Special Rules –

- For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33-1/3% support test under Regulations sections 1.509(a)-3/1.170A-9(e) and received from any one contributor, during the year, a contribution of the greater of \$5,000 or 2% of the amount on line 1 of these forms. (Complete Parts I and II.)
- For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. (Complete Parts I, II, and III.)
- For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use *exclusively* for religious, charitable, etc, purposes, but these contributions did not aggregate to more than \$1,000. (If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc, purpose. Do not complete any of the Parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc, contributions of \$5,000 or more during the year.) ▶ \$ _____

Caution: Organizations that are not covered by the General Rule and/or the Special Rules do not file Schedule B (Form 990, 990-EZ, or 990-PF) but they **must** check the box in the heading of their Form 990, Form 990-EZ, or on line 2 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990, Form 990-EZ, and Form 990-PF.

Schedule B (Form 990, 990-EZ, or 990-PF) (2005)

Name of organization

Employer identification number

UNITED POULTRY CONCERNS, INC.

52-1705678

Part I Contributors (See Specific Instructions.)

(a) Number	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	MARINO FOUNDATION ----- 693 HIGHLAND STREET ----- HOLLISTON, MA 01746 -----	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization

UNITED POULTRY CONCERNS, INC.

Employer identification number

52-1705678

Part II Noncash Property (See Specific Instructions.)

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
	N/A ----- ----- -----	\$-----	
	----- ----- -----	\$-----	
	----- ----- -----	\$-----	
	----- ----- -----	\$-----	
	----- ----- -----	\$-----	
	----- ----- -----	\$-----	
	----- ----- -----	\$-----	
	----- ----- -----	\$-----	

Name of organization UNITED POULTRY CONCERNS, INC.	Employer identification number 52-1705678
--	---

Part III Exclusively religious, charitable, etc, individual contributions to section 501(c)(7), (8), or (10) organizations aggregating more than \$1,000 for the year (Complete cols (a) through (e) and the following line entry.)

For organizations completing Part III, enter total of *exclusively* religious, charitable, etc, contributions of \$1,000 or less for the year. (Enter this information once – see instructions.) ▶ \$ N/A

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
N/A			

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

CLIENT 224

UNITED POULTRY CONCERNS, INC.

52-1705678

STATEMENT 1
FORM 990, PART I, LINE 10
GROSS PROFIT (LOSS) FROM SALES OF INVENTORY

SALES.....	\$	1,767.
GROSS SALES.....	\$	1,767.
LESS RETURNS & ALLOWANCES.....		0.
NET SALES.....	\$	1,767.
LESS COST OF GOODS SOLD.....		465.
GROSS PROFIT FROM SALES OF INVENTORY.....	\$	<u>1,302.</u>

STATEMENT 2
FORM 990, PART I, LINE 20
OTHER CHANGES IN NET ASSETS OR FUND BALANCES

ADJUSTMENT FOR ACCOUNTING ERROR.....	\$	-39,885.
UNREALIZED LOSS ON INVESTMENTS.....		-34.
TOTAL	\$	<u>-39,919.</u>

STATEMENT 3
FORM 990, PART II, LINE 43
OTHER EXPENSES

	(A)	(B)	(C)	(D)
	TOTAL	PROGRAM SERVICES	MANAGEMENT & GENERAL	FUNDRAISING
ADVERTISING & MEDIA	5,761.	5,761.		
BANK FEES	520.	370.	150.	
CONSULTANTS	3,582.	2,794.	788.	
DONATIONS/CONTRIBUTIONS	25.	25.		
DUES & SUBSCRIPTIONS	228.	205.	11.	12.
INSURANCE	981.	883.	49.	49.
MEALS & ENTERTAINMENT	297.	297.		
MISCELLANEOUS	3,440.	3,096.	172.	172.
OTHER TAXES & LICENSES	1,353.	1,217.	68.	68.
REPAIRS & MAINTENANCE	3,008.	2,707.	151.	150.
SERVICES	13,951.	12,556.	698.	697.
UTILITIES	3,879.	3,491.	194.	194.
VETERINARIAN FEES	1,476.	1,476.		
TOTAL	\$ <u>38,501.</u>	\$ <u>34,878.</u>	\$ <u>2,281.</u>	\$ <u>1,342.</u>

STATEMENT 4
FORM 990, PART III
ORGANIZATION'S PRIMARY EXEMPT PURPOSE

IMPROVE THE TREATMENT OF DOMESTIC FOWL

CLIENT 224

UNITED POULTRY CONCERNS, INC.

52-1705678

STATEMENT 5
FORM 990, PART IV, LINE 56
INVESTMENTS - OTHER

DESCRIPTION OF INVESTMENT	VALUATION METHOD	BOOK VALUE
SHORT-TERM CDS	MARKET VALUE	\$ 30,733.
SALOMON BROTHERS VALUE FUND	MARKET VALUE	358.
UBS FINANCIAL MUTUAL FUNDS	MARKET VALUE	14,587.
	TOTAL	<u>\$ 45,678.</u>

STATEMENT 6
FORM 990, PART IV, LINE 57
LAND, BUILDINGS, AND EQUIPMENT

CATEGORY	BASIS	ACCUM. DEPREC.	BOOK VALUE
MACHINERY AND EQUIPMENT	\$ 15,062.	\$ 9,441.	\$ 5,621.
BUILDINGS	61,707.	11,800.	49,907.
IMPROVEMENTS	22,199.	2,593.	19,606.
LAND	30,000.		30,000.
MISCELLANEOUS	854.	70.	784.
	TOTAL	<u>\$ 23,904.</u>	<u>\$ 105,918.</u>

STATEMENT 7
FORM 990, PART IV, LINE 64B
MORTGAGES AND OTHER NOTES PAYABLE

MORTGAGES PAYABLE	BALANCE DUE
FARMERS & MERCHANT BANK	\$ 24,725.
	TOTAL <u>\$ 24,725.</u>

STATEMENT 8
FORM 990, PART IV-A, LINE B(4)
OTHER AMOUNTS

COST OF GOODS SOLD.....	\$ 465.
	TOTAL <u>\$ 465.</u>

STATEMENT 9
FORM 990, PART IV-A, LINE D(2)
OTHER AMOUNTS

NET UNREALIZED LOSS ON INVESTMENTS.....	\$ 34.
	TOTAL <u>\$ 34.</u>

STATEMENT 10
FORM 990, PART IV-B, LINE B(4)
OTHER AMOUNTS

COST OF GOODS SOLD	\$	465.
	TOTAL	<u>\$ 465.</u>