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Amended

OVDI - FAQ#18\*

990-PF

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

OMB No 1545-0052

2009

Form  
Department of the Treasury  
Internal Revenue Service

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

For calendar year 2009, or tax year beginning 2009, and ending 20

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

Use the IRS label. Otherwise, print or type. See Specific Instructions.

Name of foundation: THE SIMMS/MANN FAMILY FOUNDATION

Number and street (or P O box number if mail is not delivered to street address): 9320 WILSHIRE BLVD. Room/suite: 300

City or town, state, and ZIP code: BEVERLY HILLS, CA 90212

A Employer identification number: 31-1812498

B Telephone number (see page 10 of the instructions): (310) 275-1395

C If exemption application is pending, check here ☐

D 1 Foreign organizations, check here ☐  
2. Foreign organizations meeting the 85% test, check here and attach computation ☐

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

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

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

I Fair market value of all assets at end of year (from Part II, col (c), line 16) \$ 65,430,564.

J Accounting method: ☐ Cash ☒ Accrual  
☐ Other (specify) \_\_\_\_\_ (Part I, column (d) must be on cash basis.)

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see page 11 of the instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1	Contributions, gifts, grants, etc., received (attach schedule) if the foundation is not required to attach Sch B, . . . . .	1,648,922.			
2	Check <input type="checkbox"/> if the foundation is not required to attach Sch B, . . . . .				
3	Interest on savings and temporary cash investments . . . . .	793,536.	793,482.		ATCH 1
4	Dividends and interest from securities . . . . .	386,074.	386,074.		ATCH 2
5a	Gross rents . . . . .				
b	Net rental income or (loss) . . . . .				
6a	Net gain or (loss) from sale of assets not on line 10 . . . . .	-2,101,961.			
b	Gross sales price for all assets on line 6a . . . . .	8,031,349.			
7	Capital gain net income (from Part IV, line 2) . . . . .				
8	Net short-term capital gain . . . . .				
9	Income modifications . . . . .				
10a	Gross sales less returns and allowances . . . . .				
b	Less: Cost of goods sold . . . . .				
c	Gross profit or (loss) (attach schedule) . . . . .				
11	Other income (attach schedule) . . . . .	956,782.	917,778.		ATCH 3
12	Total. Add lines 1 through 11 . . . . .	1,683,353.	2,097,334.		
13	Compensation of officers, directors, trustees, etc . . . . .	52,000.			52,000.
14	Other employee salaries and wages . . . . .				
15	Pension plans, employee benefits . . . . .	8,615.			8,615.
16a	Legal fees (attach schedule) . . . . .	37,428.	112.	0.	37,316.
b	Accounting fees (attach schedule) . . . . .	38,107.	5,030.	0.	31,577.
c	Other professional fees (attach schedule) . . . . .	102,875.	74,180.		28,695.
17	Interest . . . . .	35,556.	35,556.		
18	Taxes (attach schedule) . . . . .	163,813.	2,356.		4,233.
19	Depreciation (attach schedule) . . . . .				
20	Occupancy . . . . .				
21	Travel, conferences, and meetings . . . . .				
22	Printing and publications . . . . .				
23	Other expenses (attach schedule) . . . . .	312,713.	271,461.		29,331.
24	Total operating and administrative expenses. Add lines 13 through 23 . . . . .	751,107.	388,695.	0.	191,767.
25	Contributions, gifts, grants paid . . . . .	2,004,581.			1,513,748.
26	Total expenses and disbursements. Add lines 24 and 25 . . . . .	2,755,688.	388,695.	0.	1,705,515.
27	Subtract line 26 from line 12. . . . .	-1,072,335.			
a	Excess of revenue over expenses and disbursements . . . . .		1,708,639.		
b	Net investment income (if negative, enter -0-) . . . . .			-0-	
c	Adjusted net income (if negative, enter -0-) . . . . .				

For Privacy Act and Paperwork Reduction Act Notice, see page 30 of the instructions. \* ATCH 5 \*\* ATCH 7 Form 990-PF (2009)

\* SEE ATTACHMENT 19

NO STATUTE ISSUE  
Kathy M Gallegos  
0436558083  
SEP - 3 2013  
CASE 1162013  
SCANNED MAR 27 2014

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SEP 20 2014

614 7

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)		Beginning of year	End of year	
				(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash - non-interest-bearing				
	2	Savings and temporary cash investments		5,400,261.	2,505,559.	2,505,559.
	3	Accounts receivable				
		Less: allowance for doubtful accounts				
	4	Pledges receivable				
		Less: allowance for doubtful accounts				
	5	Grants receivable				
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see page 16 of the instructions)				
	7	Other notes and loans receivable (attach schedule)				
		Less: allowance for doubtful accounts				
	8	Inventories for sale or use				
	9	Prepaid expenses and deferred charges				
	10 a	Investments - U.S. and state government obligations (attach schedule)				
	b	Investments - corporate stock (attach schedule) <b>ATCH 9</b>		4,546,080.	14,096,890.	14,096,890.
	c	Investments - corporate bonds (attach schedule)				
Liabilities	11	Investments - land, buildings, and equipment basis				
		Less: accumulated depreciation (attach schedule)				
	12	Investments - mortgage loans				
	13	Investments - other (attach schedule) <b>ATCH 10</b>		32,986,107.	34,534,547.	34,534,547.
	14	Land, buildings, and equipment basis				
		Less: accumulated depreciation (attach schedule)				
	15	Other assets (describe <b>ATCH 11</b> )		16,049,219.	14,293,568.	14,293,568.
	16	<b>Total assets</b> (to be completed by all filers - see the instructions. Also, see page 1, item I)		58,981,667.	65,430,564.	65,430,564.
	17	Accounts payable and accrued expenses		27,000.	20,156.	
	18	Grants payable		400,000.	891,333.	
Net Assets or Fund Balances	19	Deferred revenue				
	20	Loans from officers, directors, trustees and other disqualified persons				
	21	Mortgages and other notes payable (attach schedule)				
	22	Other liabilities (describe)				
	23	<b>Total liabilities</b> (add lines 17 through 22)		427,000.	911,489.	
Foundations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 24 through 26 and lines 30 and 31.	24	Unrestricted		58,554,667.	64,519,075.	
	25	Temporarily restricted				
	26	Permanently restricted				
		<b>Foundations that do not follow SFAS 117, check here and complete lines 27 through 31.</b> <input type="checkbox"/>				
	27	Capital stock, trust principal, or current funds				
	28	Paid-in or capital surplus, or land, bldg, and equipment fund				
	29	Retained earnings, accumulated income, endowment, or other funds				
	30	<b>Total net assets or fund balances</b> (see page 17 of the instructions)		58,554,667.	64,519,075.	
	31	<b>Total liabilities and net assets/fund balances</b> (see page 17 of the instructions)		58,981,667.	65,430,564.	

**Part III Analysis of Changes in Net Assets or Fund Balances**

1	Total net assets or fund balances at beginning of year - Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	58,554,667.
2	Enter amount from Part I, line 27a	2	-1,072,335.
3	Other increases not included in line 2 (itemize) <b>ATTACHMENT 12</b>	3	7,036,743.
4	Add lines 1, 2, and 3	4	64,519,075.
5	Decreases not included in line 2 (itemize)	5	
6	<b>Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30</b>	6	64,519,075.

**Part IV Capital Gains and Losses for Tax on Investment Income**

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse, or common stock, 200 shs. MLC Co.)			(b) How acquired P-Purchase D-Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
<b>1a</b> SEE PART IV SCHEDULE					
<b>b</b>					
<b>c</b>					
<b>d</b>					
<b>e</b>					
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)		
<b>a</b>					
<b>b</b>					
<b>c</b>					
<b>d</b>					
<b>e</b>					
<b>Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69</b>					
(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))		
<b>a</b>					
<b>b</b>					
<b>c</b>					
<b>d</b>					
<b>e</b>					
<b>2</b> Capital gain net income or (net capital loss) . . . . .			<b>2</b>	-4,827,156.	
<div style="display: flex; align-items: center;"> <div style="border-left: 1px solid black; padding-left: 5px;">           If gain, also enter in Part I, line 7            If (loss), enter -0- in Part I, line 7         </div> </div>					
<b>3</b> Net short-term capital gain or (loss) as defined in sections 1222(5) and (6):			<b>3</b>		
<div style="display: flex; align-items: center;"> <div style="border-left: 1px solid black; padding-left: 5px;">           If gain, also enter in Part I, line 8, column (c) (see pages 13 and 17 of the instructions)            If (loss), enter -0- in Part I, line 8. . . . .         </div> </div>					

**Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income**

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income.)

If section 4940(d)(2) applies, leave this part blank.

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? . . . . ☐ Yes ☒ No

If "Yes," the foundation does not qualify under section 4940(e). Do not complete this part.

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2008	2,762,295.	70,588,167.	0.039133
2007	3,814,632.	64,636,710.	0.059016
2006	3,282,083.	51,808,280.	0.063351
2005	2,118,518.	42,868,121.	0.049419
2004	2,033,597.	39,028,449.	0.052106
<b>2</b> Total of line 1, column (d) . . . . .			<b>2</b> 0.263025
<b>3</b> Average distribution ratio for the 5-year base period - divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years . . . . .			<b>3</b> 0.052605
<b>4</b> Enter the net value of noncharitable-use assets for 2009 from Part X, line 5 . . . . .			<b>4</b> 58,478,527.
<b>5</b> Multiply line 4 by line 3 . . . . .			<b>5</b> 3,076,263.
<b>6</b> Enter 1% of net investment income (1% of Part I, line 27b) . . . . .			<b>6</b> 17,086.
<b>7</b> Add lines 5 and 6 . . . . .			<b>7</b> 3,093,349.
<b>8</b> Enter qualifying distributions from Part XII, line 4 . . . . .			<b>8</b> 1,705,515.

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions on page 18.

**Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 - see page 18 of the instructions)**

1a	Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1 Date of ruling or determination letter: _____ (attach copy of ruling letter if necessary - see instructions)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b	1	34,173.
c	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col (b)		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	2	
3	Add lines 1 and 2	3	34,173.
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4	0.
5	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	5	34,173.
6	Credits/Payments		
a	2009 estimated tax payments and 2008 overpayment credited to 2009	6a	35,000.
b	Exempt foreign organizations-tax withheld at source	6b	0.
c	Tax paid with application for extension of time to file (Form 8868)	6c	5,000.
d	Backup withholding erroneously withheld	6d	
7	Total credits and payments. Add lines 6a through 6d	7	40,000.
8	Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8	
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	5,827.
11	Enter the amount of line 10 to be Credited to 2010 estimated tax <input type="checkbox"/> 5,827. Refunded <input type="checkbox"/>	11	

**Part VII-A Statements Regarding Activities**

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
1b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)? If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities		X
1c Did the foundation file Form 1120-POL for this year?		
2 Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation <input type="checkbox"/> \$ 0. (2) On foundation managers <input type="checkbox"/> \$ 0.		
3 Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers <input type="checkbox"/> \$ 0.		
4 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities		X
5 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
6a Did the foundation have unrelated business gross income of \$1,000 or more during the year?	X	
6b If "Yes," has it filed a tax return on Form 990-T for this year?	X	
7 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T		X
8 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
9 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col (c), and Part XV	X	
10a Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) <input type="checkbox"/> CA, DE,		
10b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation ATTACHMENT 13		X
11 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2009 or the taxable year beginning in 2009 (see instructions for Part XIV on page 27)? If "Yes," complete Part XIV		X
12 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

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

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see page 20 of the instructions)	11		X
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	
Website address <input type="text"/> N/A				
14	The books are in care of <input type="text"/> SIMMS, INC.	Telephone no <input type="text"/> 310-275-1395		
Located at <input type="text"/> 9320 WILSHIRE BLVD., SUITE 300 BEVERLY HILLS, CA		ZIP + 4 <input type="text"/> 90212		
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the year <input type="text"/>	15		

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

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

	Yes	No
<b>1a</b> During the year did the foundation (either directly or indirectly):		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
<b>b</b> If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)? <input type="checkbox"/> <b>1b</b>		X
<b>c</b> Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2009? <input type="checkbox"/> <b>1c</b>		X
<b>2</b> Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))		
<b>a</b> At the end of tax year 2009, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2009? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," list the years <input type="text"/>		
<b>b</b> Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see page 20 of the instructions) <input type="checkbox"/> <b>2b</b>		
<b>c</b> If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. <input type="text"/>		
<b>3a</b> Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
<b>b</b> If "Yes," did it have excess business holdings in 2009 as a result of (1) any purchase by the foundation or disqualified persons after May 28, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2009) <input type="checkbox"/> <b>3b</b>		
<b>4a</b> Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? <input type="checkbox"/> <b>4a</b>		X
<b>b</b> Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2009? <input type="checkbox"/> <b>4b</b>		X

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

**5a** During the year did the foundation pay or incur any amount to

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☒ No

(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☒ No

(3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☒ No

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see page 22 of the instructions) ☐ Yes ☒ No

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

**b** If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see page 22 of the instructions)? ☐ **5b**

Organizations relying on a current notice regarding disaster assistance check here ☐

**c** If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? ☐ Yes ☐ No

If "Yes," attach the statement required by Regulations section 53.4945-5(d)

**6a** Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No

**b** Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ **6b** ☒

If "Yes" to 6b, file Form 8870.

**7a** At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☒ No

**b** If yes, did the foundation receive any proceeds or have any net income attributable to the transaction? ☐ **7b**

**Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors****1 List all officers, directors, trustees, foundation managers and their compensation (see page 22 of 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	(e) Expense account, other allowances
ATTACHMENT 14		-0-	-0-	-0-

**2 Compensation of five highest-paid employees (other than those included on line 1 - see page 23 of the instructions). If none, enter "NONE."**

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

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

**Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors** (continued)**3 Five highest-paid independent contractors for professional services** (see page 23 of the instructions). If none, enter "NONE."

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
ATTACHMENT 15		74,180.

Total number of others receiving over \$50,000 for professional services . . . . . NONE

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

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.

	Expenses
1 N/A	
2	
3	
4	

**Part IX-B Summary of Program-Related Investments** (see page 23 of the instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2

	Amount
1 N/A	
2	
All other program-related investments. See page 24 of the instructions.	
3 NONE	

Total. Add lines 1 through 3 . . . . .



**Part X Minimum Investment Return** (All domestic foundations must complete this part. Foreign foundations, see page 24 of the instructions.)

<b>1</b>	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
<b>a</b>	Average monthly fair market value of securities	<b>1a</b>	5,070,368.
<b>b</b>	Average of monthly cash balances	<b>1b</b>	13,537,951.
<b>c</b>	Fair market value of all other assets (see page 24 of the instructions)	<b>1c</b>	40,760,744.
<b>d</b>	Total (add lines 1a, b, and c)	<b>1d</b>	59,369,063.
<b>e</b>	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) ATTACHMENT 16	<b>1e</b>	1,613,851.
<b>2</b>	Acquisition indebtedness applicable to line 1 assets	<b>2</b>	0.
<b>3</b>	Subtract line 2 from line 1d	<b>3</b>	59,369,063.
<b>4</b>	Cash deemed held for charitable activities. Enter 1 1/2 % of line 3 (for greater amount, see page 25 of the instructions)	<b>4</b>	890,536.
<b>5</b>	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	<b>5</b>	58,478,527.
<b>6</b>	Minimum investment return. Enter 5% of line 5	<b>6</b>	2,923,926.

**Part XI Distributable Amount** (see page 25 of the instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ☐ and do not complete this part.)

<b>1</b>	Minimum investment return from Part X, line 6	<b>1</b>	2,923,926.
<b>2a</b>	Tax on investment income for 2009 from Part VI, line 5	<b>2a</b>	34,173.
<b>b</b>	Income tax for 2009. (This does not include the tax from Part VI)	<b>2b</b>	
<b>c</b>	Add lines 2a and 2b	<b>2c</b>	34,173.
<b>3</b>	Distributable amount before adjustments. Subtract line 2c from line 1	<b>3</b>	2,889,753.
<b>4</b>	Recoveries of amounts treated as qualifying distributions	<b>4</b>	
<b>5</b>	Add lines 3 and 4	<b>5</b>	2,889,753.
<b>6</b>	Deduction from distributable amount (see page 25 of the instructions)	<b>6</b>	
<b>7</b>	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	<b>7</b>	2,889,753.

**Part XII Qualifying Distributions**(see page 25 of the instructions)

<b>1</b>	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
<b>a</b>	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 28	<b>1a</b>	1,705,515.
<b>b</b>	Program-related investments - total from Part IX-B	<b>1b</b>	0.
<b>2</b>	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	<b>2</b>	0.
<b>3</b>	Amounts set aside for specific charitable projects that satisfy the:		
<b>a</b>	Suitability test (prior IRS approval required)	<b>3a</b>	0.
<b>b</b>	Cash distribution test (attach the required schedule)	<b>3b</b>	0.
<b>4</b>	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	<b>4</b>	1,705,515.
<b>5</b>	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b (see page 26 of the instructions)	<b>5</b>	N/A
<b>6</b>	Adjusted qualifying distributions. Subtract line 5 from line 4	<b>6</b>	1,705,515.

**Note:** The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years.

**Part XIII Undistributed Income** (see page 26 of the instructions)

	(a) Corpus	(b) Years prior to 2008	(c) 2008	(d) 2009
1 Distributable amount for 2009 from Part XI, line 7 . . . . .				2,889,753.
2 Undistributed income, if any, as of the end of 2009:				
a Enter amount for 2008 only . . . . .			569,534.	
b Total for prior years 20 07, 20 06, 20 05 . . . . .				
3 Excess distributions carryover, if any, to 2009:				
a From 2004 . . . . .				
b From 2005 . . . . .				
c From 2006 . . . . .				
d From 2007 . . . . .				
e From 2008 . . . . .				
f Total of lines 3a through e . . . . .				
4 Qualifying distributions for 2009 from Part XII, line 4: ► \$ 1,705,515.				
a Applied to 2008, but not more than line 2a . . . . .			569,534.	
b Applied to undistributed income of prior years (Election required - see page 26 of the instructions) . . . . .				
c Treated as distributions out of corpus (Election required - see page 26 of the instructions) . . . . .				
d Applied to 2009 distributable amount . . . . .				1,135,981.
e Remaining amount distributed out of corpus . . . . .	0.			
5 Excess distributions carryover applied to 2009 (If an amount appears in column (d), the same amount must be shown in column (a) ) . . . . .				
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5 . . . . .	0.			
b Prior years' undistributed income. Subtract line 4b from line 2b . . . . .				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed . . . . .				
d Subtract line 6c from line 6b Taxable amount - see page 27 of the instructions . . . . .				
e Undistributed income for 2008 Subtract line 4a from line 2a Taxable amount - see page 27 of the instructions . . . . .				
f Undistributed income for 2009 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2010 . . . . .				1,753,772.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see page 27 of the instructions) . . . . .				
8 Excess distributions carryover from 2004 not applied on line 5 or line 7 (see page 27 of the instructions) . . . . .				
9 Excess distributions carryover to 2010. Subtract lines 7 and 8 from line 6a . . . . .	0.			
10 Analysis of line 9:				
a Excess from 2005 . . . . .				
b Excess from 2006 . . . . .				
c Excess from 2007 . . . . .				
d Excess from 2008 . . . . .				
e Excess from 2009 . . . . .	0.			

**Part XIV Private Operating Foundations** (see page 27 of the instructions and Part VII-A, question 9) NOT APPLICABLE

- 1 a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2009, enter the date of the ruling . . . . .

- b Check box to indicate whether the foundation is a private operating foundation described in section

4942(j)(3) or 4942(j)(5)

- 2 a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed . . . . .

- b 85% of line 2a . . . . .

- c Qualifying distributions from Part XII line 4 for each year listed . . . . .

- d Amounts included in line 2c not used directly for active conduct of exempt activities . . . . .

- e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c . . . . .

- 3 Complete 3a, b, or c for the alternative test relied upon:

- a "Assets" alternative test - enter:

- (1) Value of all assets . . . . .

- (2) Value of assets qualifying under section 4942(j)(3)(B)(i) . . . . .

- b "Endowment" alternative test - enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed . . . . .

- c "Support" alternative test - enter:

- (1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties) . . . . .

- (2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iv) . . . . .

- (3) Largest amount of support from an exempt organization . . . . .

- (4) Gross investment income . . . . .

**Part XV Supplementary Information** (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year - see page 28 of the instructions.)

- 1 Information Regarding Foundation Managers:

- a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000) (See section 507(d)(2).)

RONALD AND VICTORIA MANN SIMMS

- b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.

NONE

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

Check here ☒ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. (see page 28 of the instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d.

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

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

- c Any submission deadlines:

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

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

<b>Recipient</b> <b>Name and address (home or business)</b>	<small>If recipient is an individual, show any relationship to any foundation manager or substantial contributor</small>	<small>Foundation status of recipient</small>	<small>Purpose of grant or contribution</small>	<small>Amount</small>
<b>a Paid during the year</b> SEE ATTACHED SCHEDULE				1,513,748.
<b>Total . . . . .</b>			<b>3a</b>	1,513,748.
<b>b Approved for future payment</b>  ATTACHMENT 17				
<b>Total . . . . .</b>			<b>3b</b>	690,833.

## Enter gross amounts unless otherwise indicated.

(See worksheet in line 13 instructions on page 28 to verify calculations.)

**Line No.** Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes). (See page 29 of the instructions.)

JSA  
9E1492 1 000



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

Kind of Property		Description				P or D	Date acquired	Date sold
Gross sale price less expenses of sale	Depreciation allowed/ allowable	Cost or other basis	FMV as of 12/31/69	Adj basis as of 12/31/69	Excess of FMV over adj basis		Gain or (loss)	
38,735.		WATERSTYLE HOLDINGS, INC PROPERTY TYPE: SECURITIES 54,577.				P	04/09/2009 -15,842.	10/14/2009
500,000.		FIR TREE INTL VAL SERI_S#1 353,640.				P	01/02/2004 146,360.	06/30/2009
2,240,546.		FPA HAWKEYE FUND, LLC 2,241,113.				P	01/02/2004 -567.	07/17/2009
1,726,173.		STEEL PARTNERS (B) PROPERTY TYPE: SECURITIES 1,737,601.				P	10/01/2003 -11,428.	VAR
		S/T CAPITAL GAIN FROM FLOWTHRU				P	VAR 2,090.	VAR
		L/T CAPITAL GAIN FROM FLOWTHRU				P	VAR -2371814.	VAR
3,472,284.		BRANDES INT'L PROPERTY TYPE: OTHER				P	VAR -2629566.	VAR
7,689.		SECURITIES LITIGATION					VAR 7,689.	VAR
10,311.		PIMCO					VAR 10,311.	VAR
35,611.		AGENCY					VAR 35,611.	VAR
TOTAL GAIN (LOSS) .....							<u>-4827156.</u>	

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

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

► Attach to Form 990, 990-EZ, or 990-PF.

OMB No 1545-0047

**2009**

Name of the organization

THE SIMMS/MANN FAMILY FOUNDATION

Employer identification number

31-1812498

Organization type (check one)

Filers of:

Section:

Form 990 or 990-EZ

☐ 501(c)( ) (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 an organization 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 990-EZ that met the 33 1/3 % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, aggregate contributions 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 990-EZ that received from any one contributor, during the year, 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.** An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it must answer "No" on Part IV, line 2 of its Form 990, or check the box on line H of its Form 990-EZ, or on line 2 of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

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

Schedule B (Form 990, 990-EZ, or 990-PF) (2009)



Name of organization THE SIMMS/MANN FAMILY FOUNDATION

Employer identification number  
31-1812498**Part I Contributors** (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	THE US LIFE FUND FOR JULIE SIMMS LIEBMAN 1029 W. THIRD AVE #400 ANCHORAGE, AK 99501-1981	\$ 1,113,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution )
2	THE US LIFE FUND FOR JOSH SIMMS 1029 W. THIRD AVE #400 ANCHORAGE, AK 99501-1981	\$ 500,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution )
3	ESTATE OF TED MANN 9320 WILSHIRE BLVD #300 BEVERLY HILLS, CA 90212	\$ 35,922.	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 )

THE SIMMS/MANN FAMILY FOUNDATION

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ATTACHMENT 1

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

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>	<u>NET INVESTMENT INCOME</u>
TAX EXEMPT INTEREST	54.	
OTHER INTEREST	290.	290.
INTEREST INCOME FROM PARTNERSHIPS	443,874.	443,874.
OID INTEREST	348,942.	348,942.
JP MORGAN MONEY MARKET	376.	376.
TOTAL	<u>793,536.</u>	<u>793,482.</u>

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

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>	<u>NET INVESTMENT INCOME</u>
JP MORGAN DIVIDEND INCOME FROM PARTNERSHIPS	118,315. 267,759.	118,315. 267,759.
TOTAL	<u>386,074.</u>	<u>386,074.</u>

THE SIMMS/MANN FAMILY FOUNDATION

31-1812498

ATTACHMENT 3

FORM 990PF, PART I - OTHER INCOME

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
UNRELATED BUSINESS TAXABLE INCOME		
FLOWTHROUGH FROM PARTNERSHIPS		
INVESTMENT INCOME/LOSS FROM PARTNERSHIPS	-29,752.	219,267.
INTEREST ON NOTES RECEIVABLE	219,267.	610,575.
FOREIGN EXCHANGE GAIN	610,575.	87,936.
FEDERAL TAX REFUND	87,936.	
STATE TAX REFUND	66,597.	
	2,159.	
TOTALS	<u>956,782.</u>	<u>917,778.</u>

ATTACHMENT 4FORM 990PF, PART I - LEGAL FEES

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>	<u>NET INVESTMENT INCOME</u>	<u>ADJUSTED NET INCOME</u>	<u>CHARITABLE PURPOSES</u>
LEGAL FEES	37,428.	112.		37,316.
TOTALS	<u>37,428.</u>	<u>112.</u>	<u>0.</u>	<u>37,316.</u>

ATTACHMENT 5FORM 990PF, PART I - OTHER PROFESSIONAL FEES

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>	<u>NET INVESTMENT INCOME</u>	<u>CHARITABLE PURPOSES</u>
CONSULTING FEES	28,695.		28,695.
INVESTMENT MANAGEMENT FEES	74,180.	74,180.	
TOTALS	<u>102,875.</u>	<u>74,180.</u>	<u>28,695.</u>

ATTACHMENT 6

FORM 990PF, PART I - INTEREST EXPENSE

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>	<u>NET INVESTMENT INCOME</u>
INVESTMENT INTEREST EXPENSE FROM PARTNERSHIPS	35,556.	35,556.
TOTALS	<u>35,556.</u>	<u>35,556.</u>

ATTACHMENT 7

FORM 990PF, PART I - TAXES

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>	<u>NET INVESTMENT INCOME</u>	<u>CHARITABLE PURPOSES</u>
FEDERAL TAX	147,256.		
FOREIGN TAX FLOWTHROUGH FROM PARTNERSHIPS	2,356.	2,356.	
RELATED INTEREST & PENALTIES			
STATE TAX	9,978.		10.
PAYROLL TAXES	4,223.		4,223.
TOTALS	<u>163,813.</u>	<u>2,356.</u>	<u>4,233.</u>



ATTACHMENT 8FORM 990PF, PART I - OTHER EXPENSES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME	CHARITABLE PURPOSES
FILING FEES	300.		300.
MEMBERSHIP FEES	110.		110.
MISCELLANEOUS	398.	199.	199.
PUBLICATIONS	54.		54.
SEMINARS/CONFERENCES	28,474.		17,940.
DUES AND SUBSCRIPTIONS	198.	99.	99.
SITE VISITS	675.		675.
EXPENSES ASSOCIATED WITH			
GRANT MAKING	6,720.		6,720.
OTHER INV EXP FROM PARTNERSHIP	272,458.	271,163.	
INSURANCE EXPENSE	1,198.		1,198.
PAYROLL SERVICES	1,647.		1,647.
COMPUTER	280.		280.
GIFTS	92.		92.
POSTAGE	17.		17.
DELIVERY AND MESSENGER	92.		
TOTALS	<u>312,713.</u>	<u>271,461.</u>	<u>29,331.</u>

THE SIMMS/MANN FAMILY FOUNDATION

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FORM 990PF, PART II - CORPORATE STOCK

ATTACHMENT 9

<u>DESCRIPTION</u>	<u>ENDING BOOK VALUE</u>	<u>ENDING FMV</u>
CORPORATE STOCKS	14,096,890.	14,096,890.
TOTALS	<u>14,096,890.</u>	<u>14,096,890.</u>

THE SIMMS/MANN FAMILY FOUNDATION

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FORM 990PF, PART II - OTHER INVESTMENTS

ATTACHMENT 10

<u>DESCRIPTION</u>	<u>ENDING BOOK VALUE</u>	<u>ENDING FMV</u>
AG SUPERFUND, LP	883,404.	883,404.
BAY HARBOUR	1,949,694.	1,949,694.
BRAHMAN INST PARTNERS, LP	1,398,705.	1,398,705.
BRAHMAN INVMTS I SPV LTD	5,895.	5,895.
FARALLON CAPITAL INST PTNR	1,774,264.	1,774,264.
FPA HAWKEYE FUND, LLC		
TROPHY HUNTER INVEST LTD	2,426,356.	2,426,356.
BOSTON VENTURES VI, LP	822,375.	822,375.
BOSTON VENTURES V, LP	245,162.	245,162.
GRAYSTONE VENTURE FUND LP	174,327.	174,327.
GREENFIELD ETHANOL INC	2,017,146.	2,017,146.
GREENFIELD CONV NOTE 06 10	1,529,936.	1,529,936.
INDUSTRY DRIVE ASSOC., LLC	1,613,851.	1,613,851.
NCD PARTNERS V, LP	1,016,272.	1,016,272.
PORTAGE FOUNDERS, LP	220,593.	220,593.
EMINENCE FUND, LTD.	2,650,346.	2,650,346.
FIR TREE INTL VAL SERIES I	1,821,515.	1,821,515.
FIR TREE NON MKTBL S 0305	4,897.	4,897.
FIR TREE NON MKTBL S 1005		
GREENLIGHT CAP OFFSHR QUAL	1,526,563.	1,526,563.
OMEGA OVERSEAS PTR LTS	4,573,004.	4,573,004.
STEEL PTNRS JAPAN UNIT TR		
STEEL PTNRS SP1 B SER 22	451,081.	451,081.
STEEL PTNRS SP1 B SER 22	154,720.	154,720.
THE RAPTOR GLOBAL FD LTD	107,985.	107,985.
DAVIDSON KEMPNER INST PTNR	1,552,362.	1,552,362.
BRUIN BIOMETRICS, LLC	39,590.	39,590.
GREENFIELD SHORT TERM LOAN	192,045.	192,045.
TACONIC OFFSHRE FD 1.5 LTD	1,521,478.	1,521,478.
OWL CREEK OVERSEAS FD, LTD	1,144,774.	1,144,774.
MASON CAPITAL, LTD	1,685,138.	1,685,138.
FARALLON FCIP LTD	24,123.	24,123.
BREMAN HOWARD FUND LIMITED	1,006,946.	1,006,946.
<b>TOTALS</b>	<u>34,534,547.</u>	<u>34,534,547.</u>

THE SIMMS/MANN FAMILY FOUNDATION

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FORM 990PF, PART II - OTHER ASSETS

ATTACHMENT 11

DESCRIPTION

ENDING  
BOOK VALUE

ENDING  
FMV

INCOME TAX RECEIVABLES  
RECEIVABLE FROM PARTNERSHIPS  
NOTES RECEIVABLE- SEE FOOTNOTE  
ACCRUED INTEREST

191.  
4,271,349.  
10,009,433.  
12,595.

191.  
4,271,349.  
10,009,433.  
12,595.

TOTALS

14,293,568.

14,293,568.

THE SIMMS/MANN FAMILY FOUNDATION

31-1812498

ATTACHMENT 12

FORM 990PF, PART III - OTHER INCREASES IN NET WORTH OR FUND BALANCES

DESCRIPTION

AMOUNT

NET UNREALIZED GAIN

7,036,743.

TOTAL

7,036,743.

ATTACHMENT 12

THE SIMMS/MANN FAMILY FOUNDATION

31-1812498

ATTACHMENT 13

FORM 990PF, PART VII-A, LINE 8B - EXPLANATION OF NON-FILING

FORM 990-PF NOT REQUIRED FOR DELAWARE

ATTACHMENT 13

THE SIMMS/MANN FAMILY FOUNDATION

31-1812498

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

ATTACHMENT 14

TITLE AND AVERAGE HOURS PER  
WEEK DEVOTED TO POSITION

NAME AND ADDRESS

VICTORIA MANN SIMMS  
9320 WILSHIRE BLVD.  
300  
BEVERLY HILLS, CA 90212

PRESIDENT/DIRECTOR  
40.00

RONALD A. SIMMS  
9320 WILSHIRE BLVD.  
300  
BEVERLY HILLS, CA 90212

TREASURER/VICE PRESIDENT  
5.00

JOSHUA SIMMS  
9320 WILSHIRE BLVD.  
300  
BEVERLY HILLS, CA 90212

SECRETARY/DIRECTOR  
1.00

JULIE SIMMS LIEBMAN  
9320 WILSHIRE BLVD.  
300  
BEVERLY HILLS, CA 90212

DIRECTOR  
1.00

JONATHAN BLATTMACHR  
9320 WILSHIRE BLVD.  
300  
BEVERLY HILLS, CA 90212

DIRECTOR  
1.00

GRAND TOTALS

THE SIMMS/MANN FAMILY FOUNDATION

31-1812498

990PF, PART VIII- COMPENSATION OF THE FIVE HIGHEST PAID PROFESSIONALS

ATTACHMENT 15

<u>NAME AND ADDRESS</u>	<u>TYPE OF SERVICE</u>	<u>COMPENSATION</u>
CAMBRIDGE ASSOCIATES, LLC 2730 SAND HILL ROAD, SUITE 200 MENLO PARK, CA 94025	INVESTMENT	74,180.
TOTAL COMPENSATION		<u>74,180.</u>



THE SIMMS/MANN FAMILY FOUNDATION

31-1812498

ATTACHMENT 16

FORM 990PF, PART X - REDUCTION CLAIMED FOR BLOCKAGE

DESCRIPTION

AMOUNT

SEE STATEMENT

1,613,851.

TOTAL

1,613,851.

ATTACHMENT 16

THE SIMMS/MANN FAMILY FOUNDATION

41-18124J8

FORM SHEET PART IV - CONTRIBUTIONS APPROVED FOR FUTURE PAYMENT

ATTACHMENT 7

REC. PIEN NAME AND ADDRESS	RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT		PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
	NONE	PUBLIC CHARITY		
UCLA - INTERREGIONAL PROGRAM: ISRAELI STUDIES 11361 BUNCHE HALL LOS ANGELES, CA 90095-1487	NONE	PUBLIC CHARITY	RELIGIOUS	20,833.
ISRAEL CANCER RESEARCH FUND 295 MADISON AVENUE, SUITE 1030 NEW YORK, NY 10017-7754	NONE	PUBLIC CHARITY	MEDICAL	50,000
TRUSTEES FOR ALASKA 1026 W 4TH AVE , SUITE 201 ANCHORAGE, AK 99501	NONE	PUBLIC CHARITY	CIVIC	100,000
FRIENDS OF ISRAEL DEFENSE FORCES 350 FIFTH AVENUE, SUITE 2011 NEW YORK, NY 10110	NONE	PUBLIC CHARITY	CIVIC	500,000
CEDARS-SINAI MED CTR WOMEN'S GUILD 444 S SAN VICENTE BLVD , SUITE 600 LOS ANGELES, CA 90048	NONE	PUBLIC CHARITY	MEDICAL	20,000

TOTAL CONTRIBUTIONS APPROVED

650,833

ATTACHMENT 11

THE SIMMS/MANN FAMILY FOUNDATION

31-1812498

FORM 990-PF, PART XVI-A - ANALYSIS OF OTHER REVENUE

ATTACHMENT 18

DESCRIPTION	BUSINESS CODE	EXCLUSION		AMOUNT	RELATED OR EXEMPT FUNCTION INCOME
		AMOUNT	CODE		
STATE TAX REFUND	525990	2,159.			66,597.
FEDERAL TAX REFUND				610,575.	
INTEREST - NOTES RECEIVABLE				87,963.	
FOREIGN EXCHANGE GAIN					
TOTALS		2,159.		698,538.	66,597.

ATTACHMENT 18

**The Simms/Mann Family Foundation**  
**31-1812498**  
**AMENDED FORM 990-PF FOR TAX YEAR 2009**  
**OFFSHORE VOLUNTARY DISCLOSURE INITIATIVE—FAQ #18**

The Simms/ Mann Family Foundation (the Taxpayer) is amending its Form 990-PF, Return of Private Foundation, for tax year ending December 31, 2009 to include Forms 926, Return by a U.S. Transferor of Property to a Foreign Corporation, and report the following cash transfers made during the year at issue.<sup>1</sup> As further explained below, such forms were inadvertently not included with the original return filed for such year.

<b>Name of Transferee</b>	<b>Date of Transfer</b>	<b>FMV on Date of Transfer</b>
<b>BREVAN HOWARD FUND LIMITED</b>	<b>October 29, 2009</b>	<b>\$1,000,000</b>
<b>MASON CAPITAL, LTD</b>	<b>October 29, 2009</b>	<b>\$1,600,000</b>
<b>OWL CREEK OVERSEAS FUND, LTD</b>	<b>October 29, 2009</b>	<b>\$1,000,000</b>
<b>TACONIC OFFSHORE FUND 1.5 LTD</b>	<b>October 29, 2009</b>	<b>\$1,500,000</b>

Please note that such transfers did not result in any recognition of excise tax under IRC section 4940 or income tax under IRC Section 511.

The Taxpayer is filing this amended return pursuant to FAQ #18 of the 2012 Offshore Voluntary Disclosure Program (OVDP) announced by the Internal Revenue Service on January 9, 2012. FAQ # 18 discusses the filing of certain foreign information forms when a taxpayer has otherwise reported all income and there is no change in a taxpayer's tax liability resulting from the inadvertent failure to file such forms. As evidenced by the attached amended return, the Taxpayer's tax liability for the year at issue is the same as that reported on its originally filed Form 990-PF for the year ending December 31, 2009. The failure to file Forms 926 was due to an inadvertent oversight that was recently discovered. Please note that the Taxpayer is committed to being in full compliance with federal tax laws and takes its tax filing obligations seriously.

The attached Forms 926 have been prepared with the best possible information available to date. The forms filed for Brevan Howard Fund Limited and Owl Creek Overseas Fund, LTD. reflects current ownership percentages as opposed to the ownership percentage after the above transfers were made. Information on its ownership percentage before and after the transfer is difficult to obtain as the Taxpayer did not receive a Schedule K-1 from its investment/fund. Therefore, the Form 926 information is not reported to them as they are accustomed to seeing it in K-1 footnotes. The Taxpayer has diligently reached out to its fund manager for all available information as well as to the fund's

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<sup>1</sup> The Taxpayer is also amending Forms 990-PF for the years ending December 31, 2004, 2005, 2006 and 2008 for the same reason.

outside auditor and has used what it believes is a reasonable methodology/approach in connection with the preparation of Forms 926 for the year at issue.

To the best of the Taxpayer's knowledge, with the exception of its Form 926 filing obligations, the Taxpayer is in full compliance with its tax obligations for the year at issue. Please also note that the Taxpayer has timely filed its Form 990-PF for the year ended December 31, 2011, along with all required Forms 926 for such year, and that the Taxpayer intends to timely file Form 990-PF and any required Forms 926 for 2012 as well as for subsequent years.<sup>2</sup>

There are no underreported tax liabilities as a result of the inadvertent failure to file Forms 926 in this case. In addition, the Taxpayer has not been previously contacted regarding an income tax examination or a request for delinquent returns for the year at issue. Accordingly, the Taxpayer respectfully requests that the attached amended return be processed and that no failure to file penalties be imposed pursuant to FAQ #18 of the 2012 Offshore Voluntary Disclosure Program.

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<sup>2</sup> The 2012 tax return is currently on extension.

THE SIMMS/MANN FAMILY FOUNDATION

FORM 990-PF, PART XV - GRANTS AND CONTRIBUTIONS PAID DURING 2009

Recipient Name and Address	Relationship to Substantial Contributor and Foundation Status of Recipient	Purpose of Grant or Contribution	Amount
Academy for Jewish Religion California 574 Hilgard Ave Los Angeles, CA 90024	None Public Charity	Religious	1,000.00
American Committee for the Weizmann Institute of Science Inc. 633 Third Avenue, 20th Floor New York, NY 10017	None Public Charity	Civic	10,000.00
American Congress for Truth 448 Viking Drive Virginia Beach, VA 23452	None Public Charity	Civic	100,000.00
American Freedom Alliance Suite 400 Los Angeles, CA 90064	None Public Charity	Civic	2,000.00
American Friends of Shalom Hartman Institute 42 E 69th Street, Suite 40 New York, NY 10021	None Public Charity	Religious	5,000.00
Aspen Art Museum 590 N. Mill Street Aspen, CO 81611	None Public Charity	Civic	5,000.00
Beverly Hills Firemen's Relief Fund P O Box 1720 Beverly Hills, CA 90213	None Public Charity	Civic	1,250.00
Beverly Hills Police Officers Benevolent Fund 464 N. Rexford Dr Beverly Hills, CA 90210	None Public Charity	Civic	1,400.00
Bureau of Jewish Education of Greater Los Angeles, Inc. 6505 Wilshire Blvd., #300 Los Angeles, CA 90048	None Public Charity	Religious	500.00
Cedars-Sinai Medical Center 8700 Beverly Blvd Los Angeles, CA 90048	None Public Charity	Medical	11,500.00
Cerebral Palsy International Foundation, Inc. 1025 Connecticut Ave, NW Washington, DC 20036	None Public Charity	Medical	17,500.00

THE SIMMS/MANN FAMILY FOUNDATION

FORM 990-PF, PART XV - GRANTS AND CONTRIBUTIONS PAID DURING 2009

Recipient Name and Address	Relationship to Substantial Contributor and Foundation Status of Recipient	Purpose of Grant or Contribution	Amount 1,000 00
Children's Burn Foundation 4929 Van Nuys Blvd Sherman Oaks, CA 91403	None Public Charity	Medical	
Childrens Hospital of Los Angeles 4650 Sunset Blvd. Los Angeles, CA 90027	None Public Charity	Medical	30,000 00
City of Hope 1500 E Duarte Rd. Duarte, CA 91010-3012	None Public Charity	Medical	10,000 00
El Nido Family Centers 10200 Sepulveda Blvd Mission Hills, CA 91345	None Public Charity	Civic	50,000.00
Everychild Foundation P O Box 1808 Pacific Palisades, CA 90272	None Public Charity	Civic	5,000 00
Foundation for Conservative Mesorati-Judaism in Israel 475 Riverside Drive, Suite 832 New York, NY 10115	None Public Charity	Religious	1,000.00
Friends of Sheba Medical Center Inc 9911 West Pico Blvd., Suite 1220 Los Angeles, CA 90035	None Public Charity	Medical	1,500.00
Friends of the Israel Defense Forces 350 Fifth Ave. 20th Floor, Suite 2011 New York, New York	None Public Charity	Civic	5,931 57
Geffen Playhouse 10886 Le Conte Avenue Los Angeles, CA 90024	None Public Charity	Civic	100,000 00
Hamberger Home - Aviva Family and Childrens Services 7120 Franklin Avenue Los Angeles, CA 90046	None Public Charity	Civic	10,000 00
Hillel The Foundation for Jewish Campus Life 800 Eighth Street, NW Washington, DC 20001	None Public Charity	Civic	75,000 00

THE SIMMS/MANN FAMILY FOUNDATION

FORM 990-PF, PART XV - GRANTS AND CONTRIBUTIONS PAID DURING 2009

Recipient Name and Address	Relationship to Substantial Contributor and Foundation Status of Recipient		Purpose of Grant or Contribution	Amount
	None	Public Charity	Medical	
Israel Cancer Research Fund 1290 Ave of the Americas New York, NY 10104	None	Public Charity	Medical	50,000.00
Jewish Big Brothers Big Sisters Association of Los Angeles 6505 Wilshire Blvd., Suite 600 Los Angeles, CA 90048	None	Public Charity	Civic	150.00
Jewish Federation Council of Greater Los Angeles 6505 Wilshire Blvd. Los Angeles, CA 90048	None	Public Charity	Civic	121,450.00
Jewish Resource Center Chabad of Aspen 435 West Main Street Aspen, CO 81611	None	Public Charity	Civic	2,300.00
Junior Blind of America 5300 Angeles Vista Blvd Los Angeles, CA 90043	None	Public Charity	Civic	1,000.00
Juvenile Diabetes Research Foundation International 120 Wall Street, 19th Floor New York, NY 10005	None	Public Charity	Medical	10,000.00
Learning With a Difference DBA The Westmark School 5461 Louise Avenue Encino, CA 91316	None	Public Charity	Civic	10,000.00
Library Foundation of Los Angeles 630 W. Fifth Street Los Angeles, CA 90071	None	Public Charity	Civic	5,000.00
Los Angeles Philharmonic Association 151 South Grand Avenue Los Angeles, CA 90012	None	Public Charity	Civic	10,000.00
Music Associates of Aspen, Inc 2 Music School Road Aspen, CO 81611	None	Public Charity	Civic	50,000.00
National Center for Family Philanthropy Inc. 1818 N Street NW, Suite 300 Washington, DC 20036	None	Public Charity	Civic	500.00
National Multiple Sclerosis Society	None		Medical	1,000.00



THE SIMMS/MANN FAMILY FOUNDATION

FORM 990-PF, PART XV - GRANTS AND CONTRIBUTIONS PAID DURING 2009

Recipient Name and Address	Relationship to Substantial Contributor and Foundation Status of Recipient Public Charity	Purpose of Grant or Contribution	Amount
Arizona Chapter 315 South 48th Street Suite 101 Tempe, AZ 85281-2343	None Public Charity	Religious	37,000.00
Ohr Hatorah 12410 Burbank Blvd., Suite 100 Valley Village, CA 91607	None Public Charity	Civic	5,000.00
Performing Arts Center of Los Angeles County 135 North Grand Ave. Los Angeles, CA 90012	None Public Charity	Medical	554,750.00
Regents University of California Los Angeles 10920 Wilshire Blvd., Suite 620 % Payroll Mgr LA Campus Los Angeles, CA 90024	None Public Charity	Medical	5,000.00
Ronald McDonald House Charities of Southern California 765 S Pasadena Ave. Pasadena, CA 91105	None Public Charity	Religious	2,000.00
Temple Shalom of the Arts 8440 Wilshire Blvd. Beverly Hills, CA 90211	None Public Charity	Medical	10,000.00
The Arnold Gold Foundation 619 Palisade Avenue Englewood Cliffs, NJ 07632	None Public Charity	Civic	10,000.00
The Aspen Institute P. O. Box 222 Queenstown, MD 21658	None Public Charity	Civic	20,000.00
The Friendship Connection Foundation Inc. 169 West End Ave. Brooklyn, NY 11235-4808	None Public Charity	Civic	9,166.67
The UCLA Foundation 405 Hilgard Avenue Los Angeles, CA 90095	None Public Charity	Civic	12,500.00
The Washington Institute for Near East Policy 1828 L Street, NW, Suite 1050 Washington, DC 20036	None Public Charity	Civic	

THE SIMMS/MANN FAMILY FOUNDATION

FORM 990-PF, PART XV - GRANTS AND CONTRIBUTIONS PAID DURING 2009

Recipient Name and Address	Relationship to Substantial Contributor and Foundation Status of Recipient	Purpose of Grant or Contribution	Amount
This World - Jewish Values Network 394 W. Palisade Avenue Englewood, NJ 07631	None Private Foundation	Civic	10,000.00
Trustees for Alaska 1026 W 4th Ave Anchorage, AK 99501	None Public Charity	Civic	100,000.00
Union Rescue Mission 545 S San Pedro St Los Angeles, CA 90013	None Public Charity	Civic	6,000.00
United Jewish Appeal - Federation of Jewish Philanthropies of New York, Inc. 130 East 59th Street New York, NY 10022-1302	None Public Charity	Civic	4,000.00
Unity School of Christianity 1901 NW Blue Parkway Unity Village, MO 64065	None Public Charity	Religious	1,000.00
University of Southern California University Gardens Los Angeles, CA 90089-8003	None Public Charity	Civic	1,000.00
Westwood Presbyterian Church 10822 Wilshire Blvd. Los Angeles, CA 90024	None Public Charity	Religious	12,000.00
Wilshire Boulevard Temple 3663 Wilshire Blvd Los Angeles, CA 90010	None Public Charity	Religious	2,200.00
Womens Guild Cedars Sinai Medical Center 8700 Beverly Blvd., Suite 2416 Los Angeles, CA 90048	None Public Charity	Medical	5,150.00
Young Musicians Foundation 195 South Beverly Drive, Suite 414 Beverly Hills, CA 90212	None Public Charity	Civic	1,000.00
	Total		<u>1,513,748.24</u>

The Simms/Mann Family Foundation  
Year ended December 31, 2009

Part X Line 1e - Reduction claimed for blockage or other factors.

Investment in Real Estate

- 1) Description of asset  
33 33% Member interest in Industry Drive Associates, LLC.  
Industry Drive Associates, LLC owns and rents industrial real estate.
- 2) Securities Percentage owned  
N/A Not a Security
- 3) FMV before claimed blockage discount 3,362,191
- 4) Amount of discount claimed 1,613,851
- 5) The investment has been appraised pursuant to IRC Reg 53.4942(a)-2(c)(4)(iv)(b)  
The discount was taken for lack of control and lack of marketability.

The Simms/Mann Family Foundation  
Expenditure Responsibility  
Form 990 PF, Part VII B, Question 5a-4  
Year Ended December 31, 2009

(i) Name and Address of Grantee      The Simms Family Foundation  
9320 Wilshire Blvd., Suite 300  
Beverly Hills, CA 90212

(ii) The date and amount of the grant

February 27, 2008	<u>20,000</u>
Total	<u><u>20,000</u></u>

(iii) The purpose of the grant      Legal and other expenses to form The Foundation, apply  
for tax-exempt status, and future grants to 501(c)(3)  
organizations.

(iv) The amounts expended by Grantee

2008	7,036
2009	<u>319</u>
Total	<u><u>7,354</u></u>

(v) Has Grantee diverted any portion of the  
funds from the purpose of the grant (to  
the knowledge of the foundation):      Yes\_\_      NO X

(vi) Date and results of any verification of  
Grantee's reports      Verified

THE SIMMS/MANN FAMILY FOUNDATION

31-1812498

FEDERAL FOOTNOTES

PART VII-B, QUESTION 1(A) (3)

FACILITIES AND CERTAIN GOODS AND SERVICES ARE PROVIDED BY  
DISQUALIFIED PARTIES WITHOUT CHARGE.

THE SIMMS/MANN FAMILY FOUNDATION

31-1812498

FEDERAL FOOTNOTES

FORM 990-PF, STATEMENT 11

ON SEPTEMBER 15, 2007, THE SIMMS/MANN FAMILY FOUNDATION (FOUNDATION) RECEIVED A CONTRIBUTION FROM A THIRD PARTY IN THE FORM OF TWO PROMISSORY NOTES, IN WHICH THE OBLIGOR OF SUCH NOTES IS A DISQUALIFIED PARTY. THE CONTRIBUTION MADE WAS MOTIVATED ONLY BY CHARITABLE INTENT, AND THE DONOR NOR ANY OTHER PARTY DID NOT RECEIVE ANY CONSIDERATION IN RETURN FROM THE FOUNDATION. IN THE OPINION OF LEGAL COUNSEL, THE TRANSACTION FALLS WITHIN THE EXCEPTION FOR AN ACT OF SELF-DEALING PURSUANT TO TREASURY REGULATION 53.4941(D)-(2)(C)(3). THIS INFORMATION IS BEING REPORTED ON LINE 15 AND NOT LINE 6, BECAUSE LINE 6 RELATES ONLY TO LOANS TO DISQUALIFIED PERSONS THAT WERE ACTUALLY MADE BY THE FOUNDATION.

THE SIMMS/MANN FAMILY FOUNDATION

31-1812498

FEDERAL FOOTNOTES

TAX SOFTWARE LIMITATIONS:

DUE TO TAX SOFTWARE LIMITATIONS, CERTAIN QUESTIONS THAT SHOULD HAVE BEEN ANSWERED N/A WERE EITHER LEFT BLANK OR ANSWERED NO AS FOLLOWS:

- 1) PART VII-A, QUESTION 1 (C)
- 2) PART VII-B, QUESTION 2 (B)
- 3) PART VII-B, QUESTION 3 (B)
- 4) PART VII-B, QUESTION 5 (B)
- 5) PART VII-B, QUESTION 5 (C)
- 6) PART VII-B, QUESTION 7 (B)