Form **990-PF** | Department of the Treasury Internal Revenue Service

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

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

OMB No 1545-0052

2012

Open to Public Inspection

For calendar year 2012 or tax year beginning 06/01 , 2012, and ending 05/31, 2013

Name of foundation: ELIAS & HANNA REGENSBURGER FOUNDATION R77291004

A Employer identification number: 75-6322552

Number and street (or P O box number if mail is not delivered to street address): 10 S DEARBORN IL1-0117 — Room/suite:

B Telephone number (see instructions): 866- 888-5157

City or town, state, and ZIP code: CHICAGO, IL 60603

C If exemption application is pending, check here ▶ [ ]

G Check all that apply: [ ] Initial return [ ] Initial return of a former public charity [ ] Final return [ ] Amended return [X] Address change [ ] Name change

D 1 Foreign organizations, check here ▶ [ ]
2 Foreign organizations meeting the 85% test, check here and attach computation ▶ [ ]

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

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

I Fair market value of all assets at end of year *(from Part II, col. (c), line 16)* ▶ $ 1,966,102.

J Accounting method: [X] Cash [ ] Accrual [ ] Other (specify) ________ *(Part I, column (d) must be on cash basis.)*

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

Part I Analysis of Revenue and Expenses *(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))*

		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc, received (attach schedule)				
	2 Check ▶ [X] if the foundation is **not** required to attach Sch B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities	36,018.	36,018.		
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	68,968.			
	b Gross sales price for all assets on line 6a 1,055,035.				
	7 Capital gain net income (from Part IV, line 2)		68,968.		
	8 Net short-term capital gain				
	9 Income modifications				
	10 a Gross sales less returns and allowances				
	b Less Cost of goods sold				
	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)	1,530.			STMT 1
	12 **Total.** Add lines 1 through 11	106,516.	104,986.		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	20,684.	15,513.		5,171.
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)				
	c Other professional fees (attach schedule)				
	17 Interest				
	18 Taxes (attach schedule) (see instructions) STMT 2	248.	248.		
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)				
	24 **Total operating and administrative expenses.** Add lines 13 through 23	20,932.	15,761.		5,171.
	25 Contributions, gifts, grants paid	88,058.			88,058.
	26 **Total expenses and disbursements** Add lines 24 and 25	108,990.	15,761.		93,229.
	27 Subtract line 26 from line 12				
	a **Excess of revenue over expenses and disbursements**	-2,474.			
	b **Net investment income** (if negative, enter -0-)		89,225.		
	c **Adjusted net income** (if negative, enter -0-)				

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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	1,528.		
2 Savings and temporary cash investments	83,114.	53,142.	53,142.
3 Accounts receivable ▶			
Less: allowance for doubtful accounts ▶			
4 Pledges receivable ▶			
Less: allowance for doubtful accounts ▶			
5 Grants receivable			
6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
7 Other notes and loans receivable (attach schedule) ▶			
Less. allowance for doubtful accounts ▶			
8 Inventories for sale or use			
9 Prepaid expenses and deferred charges			
10 a Investments - U S and state government obligations (attach schedule)			
b Investments - corporate stock (attach schedule) STMT 3	961,901.	926,894.	1,075,103.
c Investments - corporate bonds (attach schedule) STMT 4	750,680.	600,559.	617,910.
11 Investments - land, buildings, and equipment basis ▶			
Less accumulated depreciation (attach schedule) ▶			
12 Investments - mortgage loans			
13 Investments - other (attach schedule) STMT 5		215,807.	219,947.
14 Land, buildings, and equipment basis ▶			
Less accumulated depreciation (attach schedule) ▶			
15 Other assets (describe ▶)			
16 **Total assets** (to be completed by all filers - see the instructions Also, see page 1, item I)	1,797,223.	1,796,402.	1,966,102.
Liabilities			
17 Accounts payable and accrued expenses			
18 Grants payable			
19 Deferred revenue			
20 Loans from officers, directors, trustees, and other disqualified persons			
21 Mortgages and other notes payable (attach schedule)			
22 Other liabilities (describe ▶)			
23 **Total liabilities** (add lines 17 through 22)		NONE	
Net Assets or Fund Balances			
Foundations that follow SFAS 117, check here ▶ ☐ and complete lines 24 through 26 and lines 30 and 31.			
24 Unrestricted			
25 Temporarily restricted			
26 Permanently restricted			
Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. ▶ X			
27 Capital stock, trust principal, or current funds	1,797,223.	1,796,402.	
28 Paid-in or capital surplus, or land, bldg, and equipment fund			
29 Retained earnings, accumulated income, endowment, or other funds			
30 **Total net assets or fund balances** (see instructions)	1,797,223.	1,796,402.	
31 **Total liabilities and net assets/fund balances** (see instructions)	1,797,223.	1,796,402.	

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	1,797,223.
2 Enter amount from Part I, line 27a	2	-2,474.
3 Other increases not included in line 2 (itemize) ▶ PRIOR PERIOD ADJUSTMENT	3	1,653.
4 Add lines 1, 2, and 3	4	1,796,402.
5 Decreases not included in line 2 (itemize) ▶	5	
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	1,796,402.

Part IV Capital Gains and Losses for Tax on Investment Income

	(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse; or common stock, 200 shs MLC Co.)	(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr)	(d) Date sold (mo , day, yr.)
1a	PUBLICLY TRADED SECURITIES			
b				
c				
d				
e				

	(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a	1,055,035.		986,067.	68,968.
b				
c				
d				
e				

	Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
	(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
a				68,968.
b				
c				
d				
e				

2 Capital gain net income or (net capital loss)	{ If gain, also enter in Part I, line 7 / If (loss), enter -0- in Part I, line 7 }	2	68,968.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c) (see instructions). If (loss), enter -0- in Part I, line 8		3	

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

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

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

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☒ No
If "Yes," the foundation does not qualify under section 4940(e) Do not complete this part

1 Enter the appropriate amount in each column for each year; see the instructions before making any entries.

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2011	94,025.	1,862,886.	0.050473
2010	88,319.	1,935,374.	0.045634
2009	81,685.	1,838,262.	0.044436
2008	95,490.	1,714,967.	0.055680
2007	82,948.	2,105,884.	0.039389

2	**Total** of line 1, column (d)	2	0.235612
3	Average distribution ratio for the 5-year base period - divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	0.047122
4	Enter the net value of noncharitable-use assets for 2012 from Part X, line 5	4	1,904,343.
5	Multiply line 4 by line 3	5	89,736.
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	892.
7	Add lines 5 and 6	7	90,628.
8	Enter qualifying distributions from Part XII, line 4	8	93,229.

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

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

1a	Exempt operating foundations described in section 4940(d)(2), check here ▶ [ ] and enter "N/A" on line 1 . . . Date of ruling or determination letter ________________ (attach copy of letter if necessary - see instructions)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ▶ [X] and enter 1% of Part I, line 27b	1	892.
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	892.
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	4	NONE
5	**Tax based on investment income.** Subtract line 4 from line 3. If zero or less, enter -0-	5	892.
6	Credits/Payments		
a	2012 estimated tax payments and 2011 overpayment credited to 2012 — 6a: 240.		
b	Exempt foreign organizations - tax withheld at source — 6b: NONE		
c	Tax paid with application for extension of time to file (Form 8868) — 6c: 3,400.		
d	Backup withholding erroneously withheld — 6d:		
7	Total credits and payments. Add lines 6a through 6d	7	3,640.
8	Enter any **penalty** for underpayment of estimated tax Check here [ ] 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	2,748.
11	Enter the amount of line 10 to be: **Credited to 2013 estimated tax** ▶ 892. **Refunded** ▶	11	1,856.

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?	1a		X
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see Instructions for the definition)?	1b		X
	*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*			
c	Did the foundation file **Form 1120-POL** for this year?	1c		X
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation ▶ $ ________ (2) On foundation managers ▶ $ ________			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ $ ________			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? *If "Yes," attach a detailed description of the activities*	2		X
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? *If "Yes," attach a conformed copy of the changes*	3		X
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		X
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T*	5		X
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	X	
7	Did the foundation have at least $5,000 in assets at any time during the year? *If "Yes," complete Part II, col. (c), and Part XV*	7	X	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ TX			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by *General Instruction G? If "No," attach explanation*	8b	X	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2012 or the taxable year beginning in 2012 (see instructions for Part XIV)? *If "Yes," complete Part XIV*	9		X
10	Did any persons become substantial contributors during the tax year? *If "Yes," attach a schedule listing their names and addresses*	10		X

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

			Yes	No
11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		X
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	
	Website address ▶ N/A			
14	The books are in care of ▶ JPMORGAN CHASE BANK, NA Telephone no ▶ (866)888-5157			
	Located at ▶ 10 S DEARBORN IL1-0117, CHICAGO, IL ZIP+4 ▶ 60603			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of **Form 1041** - Check here ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the year ▶ 15			
16	At any time during calendar year 2012, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16		X
	See the instructions for exceptions and filing requirements for Form TD F 90-22 1 If "Yes," enter the name of the foreign country ▶			

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

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

			Yes	No
1a	During the year did the foundation (either directly or indirectly):			
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☒ No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☒ No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☒ No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☒ Yes ☐ 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)? ☐ Yes ☒ 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) ☐ Yes ☒ No			
b	If any answer is "Yes" to 1a(1)-(6), did **any** of the acts fail to qualify under the exceptions described in Regulations section 53 4941(d)-3 or in a current notice regarding disaster assistance (see instructions)?	1b		X
	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐			
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2012?	1c		X
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):			
a	At the end of tax year 2012, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2012? ☐ Yes ☒ No			
	If "Yes," list the years ▶ ____ , ____ , ____ , ____			
b	Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer "No" and attach statement - see instructions)	2b		X
c	If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here ▶ ____ , ____ , ____ , ____			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☒ No			
b	If "Yes," did it have excess business holdings in 2012 as a result of **(1)** any purchase by the foundation or disqualified persons after May 26, 1969, **(2)** the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or **(3)** the lapse of the 10-, 15-, or 20-year first phase holding period? *(Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2012.)*	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		X
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2012?	4b		X

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

			Yes	No
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 instructions) ☐ Yes ☒ No			
	(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☒ No			
b	If any answer is "Yes" to 5a(1)-(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53 4945 or in a current notice regarding disaster assistance (see instructions)?	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? *If "Yes" to 6b, file Form 8870*	6b		X
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 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
JPMORGAN CHASE BANK, NA 10 S DEARBORN IL1-0117, CHICAGO, IL 60603	TRUSTEE 2	20,684.	-0-	-0-

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

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

Total number of other employees paid over $50,000 ▶ NONE

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

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

(a) Name and address of each person paid more than $50,000	(b) Type of service	(c) Compensation
NONE		NONE
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 NONE	
2	
3	
4	

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

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1 NONE	
2	
All other program-related investments See instructions	
3 NONE	
Total. Add lines 1 through 3 ▶	

Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities	1a	1,837,407.
b	Average of monthly cash balances	1b	95,936.
c	Fair market value of all other assets (see instructions)	1c	NONE
d	**Total** (add lines 1a, b, and c)	1d	1,933,343.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) — 1e		
2	Acquisition indebtedness applicable to line 1 assets	2	NONE
3	Subtract line 2 from line 1d	3	1,933,343.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	29,000.
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3. Enter here and on Part V, line 4	5	1,904,343.
6	**Minimum investment return.** Enter 5% of line 5	6	95,217.

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

1	Minimum investment return from Part X, line 6			1	95,217.
2a	Tax on investment income for 2012 from Part VI, line 5	2a	892.		
b	Income tax for 2012. (This does not include the tax from Part VI.)	2b			
c	Add lines 2a and 2b			2c	892.
3	Distributable amount before adjustments. Subtract line 2c from line 1			3	94,325.
4	Recoveries of amounts treated as qualifying distributions			4	NONE
5	Add lines 3 and 4			5	94,325.
6	Deduction from distributable amount (see instructions)			6	NONE
7	**Distributable amount** as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1			7	94,325.

Part XII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
a	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	1a	93,229.
b	Program-related investments - total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	NONE
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	NONE
b	Cash distribution test (attach the required schedule)	3b	NONE
4	**Qualifying distributions.** Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	93,229.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b (see instructions)	5	892.
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	92,337.

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

Part XIII Undistributed Income (see instructions)

		(a) Corpus	(b) Years prior to 2011	(c) 2011	(d) 2012
1	Distributable amount for 2012 from Part XI, line 7				94,325.
2	Undistributed income, if any, as of the end of 2012				
a	Enter amount for 2011 only			88,058.	
b	Total for prior years 20___,20___,20___		NONE		
3	Excess distributions carryover, if any, to 2012				
a	From 2007 . . . . . . NONE				
b	From 2008 . . . . . . NONE				
c	From 2009 . . . . . . NONE				
d	From 2010 . . . . . . NONE				
e	From 2011 . . . . . . NONE				
f	**Total** of lines 3a through e	NONE			
4	Qualifying distributions for 2012 from Part XII, line 4: ▶ $ 93,229.				
a	Applied to 2011, but not more than line 2a			88,058.	
b	Applied to undistributed income of prior years (Election required - see instructions)		NONE		
c	Treated as distributions out of corpus (Election required - see instructions)	NONE			
d	Applied to 2012 distributable amount				5,171.
e	Remaining amount distributed out of corpus	NONE			
5	Excess distributions carryover applied to 2012 *(If an amount appears in column (d), the same amount must be shown in column (a).)*	NONE			NONE
6	**Enter the net total of each column as indicated below:**				
a	Corpus Add lines 3f, 4c, and 4e. Subtract line 5	NONE			
b	Prior years' undistributed income Subtract line 4b from line 2b		NONE		
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		NONE		
d	Subtract line 6c from line 6b. Taxable amount - see instructions		NONE		
e	Undistributed income for 2011 Subtract line 4a from line 2a Taxable amount - see instructions				
f	Undistributed income for 2012 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2013				89,154.
7	Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)	NONE			
8	Excess distributions carryover from 2007 not applied on line 5 or line 7 (see instructions)	NONE			
9	**Excess distributions carryover to 2013.** Subtract lines 7 and 8 from line 6a	NONE			
10	Analysis of line 9				
a	Excess from 2008 . . . NONE				
b	Excess from 2009 . . . NONE				
c	Excess from 2010 . . . NONE				
d	Excess from 2011 . . . NONE				
e	Excess from 2012 . . . NONE				

Part XIV Private Operating Foundations (see instructions and Part VII-A, question 9) NOT APPLICABLE

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2012, enter the date of the ruling . . . . ▶

b Check box to indicate whether the foundation is a private operating foundation described in section [ ] 4942(j)(3) or [ ] 4942(j)(5)

	Tax year	Prior 3 years			(e) Total
	(a) 2012	(b) 2011	(c) 2010	(d) 2009	
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon a "Assets" alternative test - enter (1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test-enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					
c "Support" alternative test - enter (1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942 (j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

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

1 **Information Regarding Foundation Managers:**

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

N/A

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

N/A

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

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

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

SEE STATEMENT 6

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

SEE ATTACHED STATEMENT FOR LINE 2

c Any submission deadlines:

SEE ATTACHED STATEMENT FOR LINE 2

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

SEE ATTACHED STATEMENT FOR LINE 2

Part XV Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
SEE ATTACHED	NONE	PUBLIC	GENERAL	88,058.
Total . . . . . . ▶ **3a**				88,058.
b *Approved for future payment*				
Total . . . . . . ▶ **3b**				

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions.)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities			14	36,018.	
5 Net rental income or (loss) from real estate					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income			14	1,530.	
8 Gain or (loss) from sales of assets other than inventory			18	68,968.	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue: a					
b					
c					
d					
e					
12 Subtotal. Add columns (b), (d), and (e)				106,516.	

13 Total. Add line 12, columns (b), (d), and (e) . . . 13 106,516.

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

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

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 instructions.)
	NOT APPLICABLE

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

			Yes	No
1	Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?			
a	Transfers from the reporting foundation to a noncharitable exempt organization of:			
	(1) Cash	1a(1)		X
	(2) Other assets	1a(2)		X
b	Other transactions:			
	(1) Sales of assets to a noncharitable exempt organization	1b(1)		X
	(2) Purchases of assets from a noncharitable exempt organization	1b(2)		X
	(3) Rental of facilities, equipment, or other assets	1b(3)		X
	(4) Reimbursement arrangements	1b(4)		X
	(5) Loans or loan guarantees	1b(5)		X
	(6) Performance of services or membership or fundraising solicitations	1b(6)		X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		X

d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No

b If "Yes," complete the following schedule.

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

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge

Anthony Ward | 11/14/2013 | TRUST OFFICER

Signature of officer or trustee | Date | Title

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

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	Firm's name ▶			Firm's EIN ▶	
	Firm's address ▶			Phone no	

FORM 990PF, PART I - OTHER INCOME

DESCRIPTION		REVENUE AND EXPENSES PER BOOKS
FEDERAL EXCISE TAX REFUND		1,530.
	TOTALS	1,530.

STATEMENT 1

FORM 990PF, PART I - TAXES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
FOREIGN TAXES ON QUALIFIED FOR	194.	194.
FOREIGN TAXES ON NONQUALIFIED	54.	54.
TOTALS	248.	248.

FORM 990PF, PART II - CORPORATE STOCK

DESCRIPTION		ENDING BOOK VALUE	ENDING FMV
SEE ATTACHED		926,894.	1,075,103.
	TOTALS	926,894.	1,075,103.

ELIAS & HANNA REGENSBURGER FOUNDATION 75-6322552

FORM 990PF, PART II - CORPORATE BONDS

DESCRIPTION	ENDING BOOK VALUE	ENDING FMV
SEE ATTACHED	600,559.	617,910.
TOTALS	600,559.	617,910.

ELIAS & HANNA REGENSBURGER FOUNDATION 75-6322552

FORM 990PF, PART II - OTHER INVESTMENTS

DESCRIPTION	COST/ FMV C OR F	ENDING BOOK VALUE	ENDING FMV
SEE ATTACHED	C	215,807.	219,947.
TOTALS		215,807.	219,947.

RECIPIENT NAME:
GARY A WARD, C/O JPMORGAN CHASE BANK, NA
ADDRESS:
2200 ROSS AVE, 7TH FL
DALLAS, TX 75201
RECIPIENT'S PHONE NUMBER: 214-965-3457
FORM, INFORMATION AND MATERIALS:
WRITTEN REQUEST WITH PURPOSE OF GRANT, AMOUNT REQUESTED, AND COPY OF IRS CHARITABLE DETERMINATION LETTER.
SUBMISSION DEADLINES:
NONE
RESTRICTIONS OR LIMITATIONS ON AWARDS:
GRANTS TO BE MADE TO 501(c)(3) ORGANIZATIONS DULY ORGANIZED TO CARRY ON CHARITABLE, RELIGIOUS, SCIENTIFIC, LITERARY, OR EDUCATIONAL ACTIVITIES.

SCHEDULE D (Form 1041)

Department of the Treasury Internal Revenue Service

Capital Gains and Losses

▶ Attach to Form 1041, Form 5227, or Form 990-T.
▶ Information about Schedule D (Form 1041) and its separate instructions is at *www.irs.gov/form1041*.

OMB No 1545-0092

2012

Name of estate or trust	Employer identification number
ELIAS & HANNA REGENSBURGER FOUNDATION	75-6322552

Note: *Form 5227 filers need to complete only Parts I and II.*

Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less

(a) Description of property (Example 100 shares 7% preferred of "Z" Co)	(b) Date acquired (mo , day, yr)	(c) Date sold (mo , day, yr)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)
1a					

b	Enter the short-term gain or (loss), if any, from Schedule D-1, line 1b	1b	5,209.
2	Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824	2	
3	Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts	3	
4	Short-term capital loss carryover Enter the amount, if any, from line 9 of the 2011 Capital Loss Carryover Worksheet	4	( )
5	**Net short-term gain or (loss).** Combine lines 1a through 4 in column (f) Enter here and on line 13, column (3) on the back ▶	5	5,209.

Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year

(a) Description of property (Example 100 shares 7% preferred of "Z" Co)	(b) Date acquired (mo , day, yr)	(c) Date sold (mo , day, yr)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)
6a LONG-TERM CAPITAL GAIN DIVIDENDS					8,306.

b	Enter the long-term gain or (loss), if any, from Schedule D-1, line 6b	6b	55,453.
7	Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824	7	
8	Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts	8	
9	Capital gain distributions	9	
10	Gain from Form 4797, Part I	10	
11	Long-term capital loss carryover. Enter the amount, if any, from line 14 of the 2011 Capital Loss Carryover Worksheet	11	( )
12	**Net long-term gain or (loss).** Combine lines 6a through 11 in column (f). Enter here and on line 14a, column (3) on the back ▶	12	63,759.

Part III Summary of Parts I and II

Caution: *Read the instructions* **before** *completing this part.*

			(1) Beneficiaries' (see instr.)	(2) Estate's or trust's	(3) Total
13	**Net short-term gain or (loss)**	13			5,209.
14	**Net long-term gain or (loss):**				
a	Total for year	14a			63,759.
b	Unrecaptured section 1250 gain (see line 18 of the wrksht.)	14b			
c	28% rate gain	14c			
15	**Total net gain or (loss).** Combine lines 13 and 14a ▶	15			68,968.

Note: *If line 15, column (3), is a net gain, enter the gain on Form 1041, line 4 (or Form 990-T, Part I, line 4a) If lines 14a and 15, column (2), are net gains, go to Part V, and* **do not** *complete Part IV If line 15, column (3), is a net loss, complete Part IV and the* **Capital Loss Carryover Worksheet,** *as necessary*

Part IV Capital Loss Limitation

16 Enter here and enter as a (loss) on Form 1041, line 4 (or Form 990-T, Part I, line 4c, if a trust), the **smaller** of:
a The loss on line 15, column (3) **or** b $3,000 . . . 16 ( )

Note: *If the loss on line 15, column (3), is more than $3,000,* **or** *if Form 1041, page 1, line 22 (or Form 990-T, line 34), is a loss, complete the* **Capital Loss Carryover Worksheet** *in the instructions to figure your capital loss carryover*

Part V Tax Computation Using Maximum Capital Gains Rates

Form 1041 filers. Complete this part **only** if both lines 14a and 15 in column (2) are gains, or an amount is entered in Part I or Part II and there is an entry on Form 1041, line 2b(2), **and** Form 1041, line 22, is more than zero.

Caution: *Skip this part and complete the* **Schedule D Tax Worksheet** *in the instructions if:*

- *Either line 14b, col. (2) or line 14c, col. (2) is more than zero, or*
- *Both Form 1041, line 2b(1), and Form 4952, line 4g are more than zero.*

Form 990-T trusts. Complete this part **only** if both lines 14a and 15 are gains, or qualified dividends are included in income in Part I of Form 990-T, **and** Form 990-T, line 34, is more than zero. Skip this part and complete the **Schedule D Tax Worksheet** in the instructions if either line 14b, col. (2) or line 14c, col. (2) is more than zero.

17	Enter taxable income from Form 1041, line 22 (or Form 990-T, line 34)			17		
18	Enter the **smaller** of line 14a or 15 in column (2) but not less than zero	18				
19	Enter the estate's or trust's qualified dividends from Form 1041, line 2b(2) (or enter the qualified dividends included in income in Part I of Form 990-T)	19				
20	Add lines 18 and 19	20				
21	If the estate or trust is filing Form 4952, enter the amount from line 4g; otherwise, enter -0- ▶	21				
22	Subtract line 21 from line 20. If zero or less, enter -0-			22		
23	Subtract line 22 from line 17. If zero or less, enter -0-			23		
24	Enter the **smaller** of the amount on line 17 or $2,400			24		
25	Is the amount on line 23 equal to or more than the amount on line 24? ☐ **Yes.** Skip lines 25 and 26; go to line 27 and check the "No" box. ☐ **No.** Enter the amount from line 23			25		
26	Subtract line 25 from line 24			26		
27	Are the amounts on lines 22 and 26 the same? ☐ **Yes.** Skip lines 27 thru 30, go to line 31 ☐ **No.** Enter the smaller of line 17 or line 22			27		
28	Enter the amount from line 26 (If line 26 is blank, enter -0-)			28		
29	Subtract line 28 from line 27			29		
30	Multiply line 29 by 15% (.15)				30	
31	Figure the tax on the amount on line 23. Use the 2012 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)				31	
32	Add lines 30 and 31				32	
33	Figure the tax on the amount on line 17. Use the 2012 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)				33	
34	**Tax on all taxable income.** Enter the **smaller** of line 32 or line 33 here and on Form 1041, Schedule G, line 1a (or Form 990-T, line 36)				34	

SCHEDULE D-1 (Form 1041)

Department of the Treasury Internal Revenue Service

Continuation Sheet for Schedule D (Form 1041)

▶ Attach to Schedule D to list additional transactions for lines 1a and 6a.

▶ Information about Schedule D (Form 1041) and its separate instructions is at www.irs.gov/form1041

OMB No 1545-0092

2012

Name of estate or trust: ELIAS & HANNA REGENSBURGER FOUNDATION

Employer identification number: 75-6322552

Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less

(a) Description of property (Example. 100 sh 7% preferred of "Z" Co)	(b) Date acquired (mo , day, yr)	(c) Date sold (mo , day, yr)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
1a 396.301 BLACKROCK FDS HI Y INSTL*	10/26/2011	06/06/2012	3,000.00	2,933.00	67.00
2912.621 JPMORGAN INTERNAT CURRENCY	10/26/2011	06/06/2012	31,427.00	33,000.00	-1,573.00
804.049 JPMORGAN HIGH YIEL	10/17/2011	06/06/2012	6,207.00	6,127.00	80.00
8091.286 T ROWE PRICE OVER FUND	12/14/2011	06/06/2012	59,066.00	58,500.00	566.00
1698.806 EATON VANCE FLOAT	05/16/2012	07/09/2012	18,500.00	18,585.00	-85.00
1689.389 JPMORGAN HIGH YIE	10/17/2011	07/09/2012	13,363.00	12,873.00	490.00
961.54 MATTHEWS PACIFIC TI FUND	VAR	07/09/2012	20,712.00	21,590.00	-878.00
1218.308 HARTFORD CAPITAL FUND	10/26/2011	09/17/2012	40,655.00	37,000.00	3,655.00
123.153 JPMORGAN EMERGING FUND	10/17/2011	09/17/2012	2,780.00	2,500.00	280.00
20000. DB BRENT CBEN 10/25	04/20/2012	10/25/2012	21,430.00	19,900.00	1,530.00
606.061 HIGHBRIDGE DYNAMIC	06/06/2012	01/18/2013	8,606.00	10,000.00	-1,394.00
455.373 JPMORGAN SHORT DUR FUND	06/06/2012	02/05/2013	5,000.00	5,000.00	
1579.71 CAPITAL PRIVATE CL	06/06/2012	04/17/2013	16,350.00	13,901.00	2,449.00
20. ISHARES TR S & P MIDCA FD	02/05/2013	04/17/2013	2,214.00	2,192.00	22.00

1b Total. Combine the amounts in column (f) Enter here and on Schedule D, line 1b 5,209.00

Name of estate or trust as shown on Form 1041 Do not enter name and employer identification number if shown on the other side: ELIAS & HANNA REGENSBURGER FOUNDATION

Employer identification number: 75-6322552

Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year

(a) Description of property (Example. 100 sh 7% preferred of "Z" Co)	(b) Date acquired (mo , day, yr)	(c) Date sold (mo , day, yr)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
6a 1680.907 JPMORGAN ASIA EQU	VAR	06/06/2012	47,654.00	55,167.00	-7,513.00
145.766 JPMORGAN INTERNATI CURRENCY	03/12/2010	06/06/2012	1,573.00	1,584.00	-11.00
261.324 JPMORGAN STRATEGIC OPPTYS FUND SEL	05/06/2011	06/06/2012	3,000.00	3,144.00	-144.00
3276.262 JPMORGAN HIGH YIE	VAR	06/06/2012	25,293.00	25,597.00	-304.00
3029.556 MANNING & NAPIER	VAR	06/06/2012	53,835.00	51,000.00	2,835.00
335. POWERSHARES DB COMMOD TRACKING FUND	06/11/2010	06/06/2012	8,396.00	8,972.00	-576.00
20000. GS BREN EAFE 06/20	06/03/2011	06/20/2012	17,164.00	19,800.00	-2,636.00
30000. HSBC CONT BUFF EQ S	06/10/2011	06/27/2012	31,512.00	29,700.00	1,812.00
234.962 JPMORGAN US LARGE PLUS FUND SEL	05/25/2007	07/09/2012	5,000.00	4,924.00	76.00
649.423 JPMORGAN HIGH YIEL	06/30/2008	07/09/2012	5,137.00	4,897.00	240.00
20000. CS BREN EAFE 07/25	07/01/2011	07/25/2012	17,195.00	19,800.00	-2,605.00
30000. GS CONT BUFF EQ SPX	07/22/2011	08/08/2012	31,025.00	29,700.00	1,325.00
739.481 JPMORGAN EMERGING FUND	07/19/2011	09/17/2012	16,690.00	17,725.00	-1,035.00
845.621 JPMORGAN INTREPID	VAR	09/17/2012	22,866.00	18,807.00	4,059.00
4742.105 JPMORGAN STRATEGI OPPTYS FUND SEL	VAR	09/17/2012	56,004.00	51,058.00	4,946.00
20000. HSBC MARKET PLUS GO 10/29/12	10/14/2011	10/30/2012	20,581.00	19,800.00	781.00
25000. HSBC BREN SPX 10/31	10/14/2011	10/31/2012	29,725.00	24,750.00	4,975.00
20000. GS BREN EEM 11/05/1	10/19/2011	11/07/2012	23,047.00	19,800.00	3,247.00
25000. DB CONT BUFF EQ SPX	11/23/2011	12/10/2012	30,000.00	24,750.00	5,250.00
449.035 HIGHBRIDGE DYNAMIC	05/02/2011	01/18/2013	6,376.00	10,000.00	-3,624.00
15000. DB 95% PPN FX BASKE	07/29/2011	02/01/2013	14,250.00	15,010.00	-760.00
1621.872 JPM TR I INFL MGD	07/19/2011	02/05/2013	17,500.00	17,289.00	211.00
3654.521 JPM TR I MID CAP SEL	VAR	02/05/2013	70,459.00	56,000.00	14,459.00
1035.444 JPMORGAN LARGE CA FUND	04/19/2011	02/05/2013	26,000.00	22,459.00	3,541.00
8469.946 JPMORGAN SHORT DU FUND	11/15/2001	02/05/2013	93,000.00	90,342.00	2,658.00

6b Total. Combine the amounts in column (f) Enter here and on Schedule D, line 6b . . . .

Name of estate or trust as shown on Form 1041 Do not enter name and employer identification number if shown on the other side: ELIAS & HANNA REGENSBURGER FOUNDATION

Employer identification number: 75-6322552

Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year

(a) Description of property (Example 100 sh 7% preferred of "Z" Co)	(b) Date acquired (mo, day, yr)	(c) Date sold (mo, day, yr)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
6a 3611.392 JPMORGAN MARKET E INDEX FUND	06/11/2010	02/05/2013	41,098.00	32,683.00	8,415.00
1938.905 JPMORGAN REALTY I	09/10/2010	02/05/2013	23,306.00	17,159.00	6,147.00
1109.504 JPMORGAN US LARGE PLUS FUND SEL	05/25/2007	04/17/2013	26,850.00	23,253.00	3,597.00
795.053 JPMORGAN EQUITY IN	10/17/2011	04/17/2013	9,000.00	6,996.00	2,004.00
20000. GS BREN EAFE 05/15/	04/27/2012	05/15/2013	23,883.00	19,800.00	4,083.00

6b Total. Combine the amounts in column (f). Enter here and on Schedule D, line 6b 55,453.00

Elias and Hanna Regensburger Foundation R77291004
FEIN: 75-6322552
FYE 05/31/2013
Grants Paid

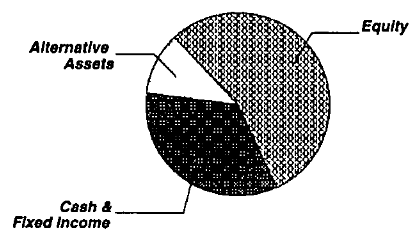
Organization	City	State	Total Grants Paid
Volunteer Services Council of MHMR Services of Texoma	Sherman	TX	3,000.00
Grayson Grand Central Station	Sherman	TX	2,000 00
Children's Chorus of Greater North Texas	Sherman	TX	1,500.00
Denison Public Library	Denison	TX	5,000 00
Pottsboro Area Public Library, The	Pottsboro	TX	1,500.00
Austin College	Denison	TX	5,000.00
Boys' and Girls' Club of Denison, Inc.	Denison	TX	6,408.00
Child and Family Guidance Center of Texoma	Sherman	TX	8,000.00
Denison Independent School District Education Foundation	Denison	TX	7,500.00
Denison Lions Club Charities	Denison	TX	10,000.00
Downtown Improvement Company of Denison, TX	Denison	TX	1,500 00
Grayson County College Foundation, Inc.	Denison	TX	5,000.00
Habitat for Humanity of Grayson County	Sherman	TX	2,150 00
PVES Foundation	Pottsboro	TX	2,500 00
Rehabilitation Center Therapeutic Solutions for Children & Adults	Sherman	TX	8,000.00
Sherman Community Players	Sherman	TX	4,000.00
Tri-County Senior Nutrition Project	Denison	TX	15,000 00
			88,058.00

Account Summary

PRINCIPAL

Asset Allocation	Beginning Market Value	Ending Market Value	Change In Value	Estimated Annual Income	Current Allocation
Equity	1,076,475 46	1,075,103.19	(1,372 27)	9,057.88	55%
Alternative Assets	223,898 10	219,947.12	(3,950 98)	4,876 48	11%
Cash & Fixed Income	675,048.50	669,952.30	(5,096 20)	21,296.95	34%
Market Value	**$1,975,422.06**	**$1,965,002.61**	**($10,419.45)**	**$35,231.31**	**100%**

Asset Allocation



INCOME

Cash Position	Beginning Market Value	Ending Market Value	Change In Value
Cash Balance	58 79	1,099.71	1,040 92
Accruals	769 32	747 91	(21.41)
Market Value	**$828.11**	**$1,847.62**	**$1,019.51**

Portfolio Activity	PRINCIPAL Current Period Value	PRINCIPAL Year-to-Date Value	INCOME Current Period Value	INCOME Year-to-Date Value
Beginning Market Value	**1,975,422.06**	**1,821,180.03**	**58.79**	**1,528.46**
Additions		1,530 00		62,497 98
Withdrawals & Fees	(897 72)	(72,840.08)	(897.72)	(98,400.16)
Net Additions/Withdrawals	**($897.72)**	**($71,310.08)**	**($897.72)**	**($35,902.18)**
Income	25.69	383.35	1,938.64	35,473.43
Change In Investment Value	(9,547 42)	214,749 31		
Ending Market Value	**$1,965,002.61**	**$1,965,002.61**	**$1,099.71**	**$1,099.71**
Accruals	--	--	747.91	747.91
Market Value with Accruals	**--**	**--**	**$1,847.62**	**$1,847.62**

Account Summary CONTINUED

Tax Summary	Current Period Value	Year-to-Date Value
Domestic Dividends/Distributions	1,875.84	35,381.37
Interest Income	1.98	31.24
Original Issue Discount	25.69	383.35
Taxable Income	**$1,903.51**	**$35,795.96**
Tax-Exempt Income	60 82	60 82
Tax-Exempt Income	**$60.82**	**$60.82**

	Current Period Value	Year-to-Date Value
LT Capital Gain Distributions		8,219.19
ST Realized Gain/Loss		5,208.93
LT Realized Gain/Loss	4,082.74	57,104.40
Realized Gain/Loss	**$4,082.74**	**$70,532.52**

	To-Date Value
Unrealized Gain/Loss	**$169,700.95**

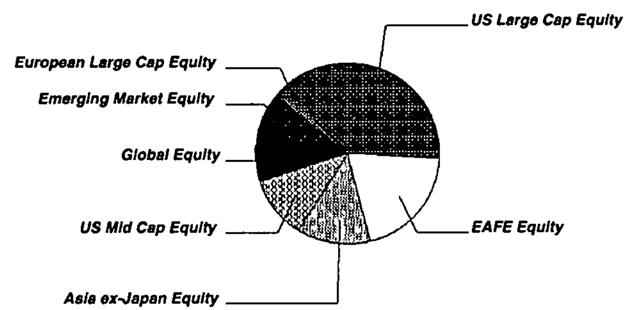
Cost Summary	Cost
Equity	926,893.97
Cash & Fixed Income	652,600.94
Total	**$1,579,494.91**

Equity Summary

Asset Categories	Beginning Market Value	Ending Market Value	Change In Value	Current Allocation
US Large Cap Equity	411,796 80	419,989.04	8,192.24	21%
US Mid Cap Equity	120,871 48	122,958 86	2,087 38	6%
EAFE Equity	219,121.57	211,590 68	(7,530 89)	11%
European Large Cap Equity	21,468.00	22,066 00	598 00	1%
Asia ex-Japan Equity	133,130.05	130,807.98	(2,322.07)	7%
Emerging Market Equity	78,619.97	75,848.96	(2,771.01)	4%
Global Equity	91,467 59	91,841.67	374 08	5%
Total Value	**$1,076,475.46**	**$1,075,103.19**	**($1,372.27)**	**55%**

Market Value/Cost	Current Period Value
Market Value	1,075,103 19
Tax Cost	926,893 97
Unrealized Gain/Loss	148,209 22
Estimated Annual Income	9,057 88
Accrued Dividends	61.18
Yield	0 84%

Asset Categories



Equity as a percentage of your portfolio - 55 %

Note: ** Unrealized Gain/Loss is shown as "N/A" in cases where we do not have appropriate cost information for all tax lots comprising the position Please contact your J P Morgan team for additional information.

Equity Detail

	Price	Quantity	Value	Adjusted Tax Cost Original Cost	Unrealized Gain/Loss	Est Annual Inc Accrued Div.	Yield
US Large Cap Equity							
BBH CORE SELECT FUND-N 05528X-60-4 BBTE X	19.72	3,303 977	65,154.43	58,150.00	7,004.43	317.18	0.49%
BNP MARKET PLUS SPX 12/26/13 80% CONTIN BARRIER- 5%CPN ,UNCAPPED INITIAL LEVEL-06/22/12 SPX:1335.02 05567L-5W-3	121.55	35,000.000	42,541 09	34,562.50	7,978.59		
GS CONT BUFF EQ SPX 12/26/13 80% CONTIN BARRIER- 3.5%CPN 15% CAP INITIAL LEVEL-12/07/12 SPX: 1418.07 38141G-KG-8	109 72	20,000.000	21,943 00	19,800.00	2,143.00		
GS CONT BUFF EQ SPX 08/21/13 80% CONTIN BARRIER- 7 6%CPN 15% CAP INITIAL LEVEL-08/03/12 SPX:1390.99 38143U-5N-7	113.04	30,000.000	33,913.20	29,700.00	4,213.20		
JPM EQUITY INCOME FD - SEL FUND 3128 4812C0-49-8 HLIE X	11.82	3,387.578	40,041.17	29,503 53	10,537.64	846.89 61 18	2.12%
JPM LARGE CAP GROWTH FD - SEL FUND 3118 4812C0-53-0 SEEG X	26 68	1,590 356	42,430.70	33,541.22	8,889 48	166 98	0.39%

	Price	Quantity	Value	Adjusted Tax Cost / Original Cost	Unrealized Gain/Loss	Est. Annual Inc. / Accrued Div.	Yield
US Large Cap Equity							
JPM US LARGE CAP CORE PLUS FD - SEL FUND 1002 4812A2-38-9 JLPS X	25 94	2,356 324	61,123 04	49,384 54	11,738 50	398 21	0.65 %
ORMAND INDUSTRIES INC 686679-10-1 OMDD		182 000		N/A **	N/A		
PARNASSUS EQTY INCOME FD-INS 701769-40-8 PRIL X	33.81	1,289 037	43,582 34	38,800.00	4,782.34	1,051 85	2.41 %
PRIMECAP ODYSSEY STOCK FUND 74160Q-30-1 POSK X	18.79	3,686 007	69,260 07	54,000.00	15,260.07	906.75	1 31 %
Total US Large Cap Equity			**$419,989.04**	**$347,441.79**	**$72,547.25**	**$3,687.86** **$61.18**	**0.88 %**
US Mid Cap Equity							
ISHARES CORE S&P MID-CAP ETF 464287-50-7 IJH	118 33	520 000	61,531 60	56,992.47	4,539.13	802 88	1.30 %
PRUDENTIAL JENN M/C GROW-Z 74441C-80-8 PEGZ X	35.99	1,706 787	61,427.26	58,850.00	2,577.26	203.10	0 33 %
Total US Mid Cap Equity			**$122,958.86**	**$115,842.47**	**$7,116.39**	**$1,005.98**	**0.82 %**

	Price	Quantity	Value	Adjusted Tax Cost / Original Cost	Unrealized Gain/Loss	Est Annual Inc. / Accrued Div.	Yield
EAFE Equity							
BNP BREN EAFE 07/10/13 10%BUFFER-2 XLEV- 11.3%CAP 22.6%MAXRTRN INITIAL LEVEL-06/22/12 SX5E 2186.81 UKX.5513.69 TPX:750.92 05567L-5V-5	121 31	20,000 000	24,262 46	19,800.00	4,462 46		
CAPITAL PRIVATE CLIENT SVCS CAP NON US EQT 14042Y-60-1 CNUS X	10.63	3,420.290	36,357.68	30,098 55	6,259 13	171.01	0.47%
CS BREN EAFE 8/7/13 10%BUFFER-2XLEV- 10 25%CAP 20.5%MAXRTRN INITIAL LEVEL-7/20/12 SX5E:2237 33 UKX 5651 77 TPX.733 82 22546T-WP-2	118.66	20,000.000	23,732.48	19,800.00	3,932 48		
GS BREN EAFE 06/12/13 10%BUFFER-2 XLEV- 10.9%CAP 21.8%MAXRTRN INITIAL LEVEL-05/25/12 SX5E 21618 7 UKX:5388.28 TPX 722.11 38143U-V8-1	121 76	15,000.000	18,263 55	14,850.00	3,413.55		
ISHARES MSCI EAFE INDEX FUND 464287-46-5 EFA	60.07	320.000	19,222.40	20,041.22	(818 82)	562.88	2.93%
MFS INTL VALUE-I 55273E-82-2 MINI X	31.43	2,855.619	89,752 11	75,500.00	14,252.11	1,467.78	1.64%
Total EAFE Equity			**$211,590.68**	**$180,089.77**	**$31,500.91**	**$2,201.67**	**1.04%**

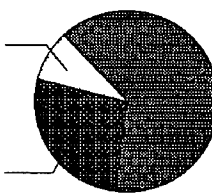
	Price	Quantity	Value	Adjusted Tax Cost / Original Cost	Unrealized Gain/Loss	Est. Annual Inc. / Accrued Div.	Yield
European Large Cap Equity							
BARC MARKET PLUS SX5E 03/26/14 80% CONTIN BARRIER- 7.45%CPN ,UNCAPPED INITIAL LEVEL-09/21/12 SX5E·2577 08 06741T-GU-5	110 33	20,000.000	22,066 00	19,750.00	2,316.00		
Asia ex-Japan Equity							
BARC BREN ASIA BASKET 08/21/13 10%BUFFER-2 XLEV- 7%CAP 14%MAXRTRN INITIAL LEVEL-08/03/12 ASIA BSKT·100 06741J-L4-9	110 74	20,000 000	22,148 00	19,800 00	2,348 00		
COLUMBIA ASIA PAX X-JPN-R5 19763P-57-2 TAPR X	13 11	3,234 501	42,404 31	36,000.00	6,404 31	828 03	1 95%
CS BREN ASIA BASKET 07/03/13 10%BUFFER-2 XLEV- 9%CAP 18%MAXRTRN INITIAL LEVEL-06/15/12 ASIA BSKT 100 22546T-VD-0	116.08	20,000.000	23,216.58	19,800.00	3,416 58		
MATTHEWS PACIFIC TIGER FD-IS 577130-83-4 MIPT X	25 57	1,683 187	43,039.09	33,583 01	9,456 08	340.00	0.79%
Total Asia ex-Japan Equity			**$130,807.98**	**$109,183.01**	**$21,624.97**	**$1,168.03**	**0.89%**

	Price	Quantity	Value	Adjusted Tax Cost / Original Cost	Unrealized Gain/Loss	Est Annual Inc. / Accrued Div.	Yield
Emerging Market Equity							
ISHARES MSCI EMERGING MARKET INDEX 464287-23-4 EEM	41.20	465 000	19,155 68	19,053.19	102.49	346 42	1 81%
ISHARES MSCI CHINA INDEX FD 46429B-67-1 MCHI	44.76	395 000	17,680 20	19,283.74	(1,603.54)	364.19	2.06%
VIRTUS EMERGING MKTS OPPOR-I 92828T-88-9 HIEM X	10.45	3,733 309	39,013 08	37,800.00	1,213.08	283 73	0.73%
Total Emerging Market Equity			**$75,848.96**	**$76,136.93**	**($287.97)**	**$994.34**	**1.31%**
Global Equity							
BNP DELTA ONE MSCI WORLD TR 6/14/13 100%A F, UNCAPPED INITIAL LEVEL5/25/12 NDDUWI.3000.541 05567L-5F-0	126 62	20,000.000	25,324 89	19,800 00	5,524.89		
DB DELTA ONE MSCI WORLD TR 6/19/13 100%A F, UNCAPPED INITIAL LEVEL-6/1/12 NDDUWI 2912.555 2515A1-K7-5	130 29	20,000 000	26,057 60	19,800 00	6,257 60		
JPM TR I GL RES ENH IDX FD FUND 3457 46637K-51-3 JEIT X	15.84	2,554.241	40,459.18	38,850.00	1,609.18		
Total Global Equity			**$91,841.67**	**$78,450.00**	**$13,391.67**	**$0.00**	**0.00%**

Alternative Assets Summary

Asset Categories	Beginning Estimated Value	Ending Estimated Value	Change In Value	Current Allocation
Hedge Funds	134,397.99	133,653 99	(744 00)	7%
Real Estate & Infrastructure	21,196.80	19,821.60	(1,375 20)	1%
Hard Assets	68,303.31	66,471.53	(1,831 78)	3%
Total Value	**$223,898.10**	**$219,947.12**	**($3,950.98)**	**11%**

Asset Categories



Alternative Assets as a percentage of your portfolio - 11 %

Alternative Assets Detail

	Price	Quantity	Estimated Value	Cost
Hedge Funds				
EATON VANCE FLOATING-RATE ADVANTAGE I 277923-63-7 EIFA X	11 22	3,420 024	38,372 67	37,415 06
EATON VANCE GLOBAL MACRO-I 277923-72-8 EIGM X	9 81	1,843 084	18,080 65	19,057 49

	Price	Quantity	Estimated Value	Cost
Hedge Funds				
GATEWAY FUND-Y 367829-88-4 GTEY X	28.22	768.640	21,691.02	20,000.00
INV BALANCED-RISK ALLOC-Y 00141V-69-7 ABRY X	12.73	2,924.901	37,233 99	37,000.00
THE ARBITRAGE FUND-I 03875R-20-5 ARBN X	12.74	1,434.510	18,275.66	18,792.09
Total Hedge Funds			**$133,653.99**	**$132,264.64**

	Quantity/Original Commitment Amount	Cost/Net Capital Called Since Inception	Net Distributions Since Inception	Estimated Value	Est Annual Inc. Accrued Div.	Yield
Real Estate & Infrastructure						
ISHARES COHEN & STEERS REALTY MAJORS INDEX FUND 464287-56-4 ICF	240.00	19,473 67		19,821.60	566.40	2.86%

Amounts shown above under "Estimated Value" for private equity funds are estimates based on the latest fund values received from each underlying fund, which value may be as of a date (underlying fund value date) prior to the period covered by this statement. The values provided by the underlying fund have been adjusted for any cash flows between your account and such fund that have occurred subsequent to the underlying fund value date to derive the "Estimated Value". Therefore, such "Estimated Value" may not reflect the value of your interest shown on any fund's actual books and records as of the date of this statement. For additional information, please contact your J.P. Morgan representative.
For private equity funds, Estimated Values are based on estimates provided by the underlying funds that are generally presented on a US GAAP basis, which records investments at fair value, or "marked-to-market". Most of these underlying funds also present their audited financial statements on a US GAAP basis (i.e., "marked-to-market"). However, some of these underlying funds present their audited financial statements using the Income Tax Basis of Accounting, which records investments "at cost" based on the accrual basis of accounting for Federal income taxes. Where the underlying fund provides periodic estimates on a "marked-to-market" basis but reflects investments "at cost" in its audited financial statements, the marked-to-market Estimated Value shown herein for a private equity fund may be materially different from the value reflected on such fund's audited financial statements (which are also based on the audited financial statements of the underlying fund).

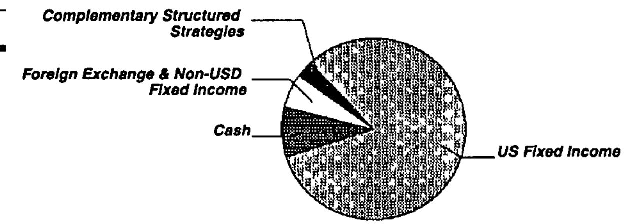
	Price	Quantity	Estimated Value	Cost
Hard Assets				
PIMCO COMMODITYPL STRAT-P 72201P-16-7 PCLP X	10.44	1,340 807	13,998.03	14,950.00
SG BRENT CBEN 11/01/13 LNKD TO CO1 75% BARRIER, 11.40% CPN, 11 40% CAP 10/19/12; INITIAL STRIKE: 110 14 78423E-EL-4	104 68	20,000.000	20,936 00	19,800 00

	Price	Quantity	Estimated Value	Cost
Hard Assets				
SG PARTICIPATING GOLD NOTE 11/08/13 LNKD TO GOLDLNPM 85%BARRIER, 13 00%MAXRTN 10/26/12 GOLDLNPM: 1716 78423E-ER-1	84 93	19,000.000	16,136.70	18,810.00
SPDR GOLD TRUST 78463V-10-7 GLD	133.92	115.000	15,400.80	10,508.44
Total Hard Assets			**$66,471.53**	**$64,068.44**

Cash & Fixed Income Summary

Asset Categories	Beginning Market Value	Ending Market Value	Change In Value	Current Allocation
Cash	49,098 35	52,042.15	2,943.80	3%
US Fixed Income	568,282 08	561,566 52	(6,715 56)	28%
Complementary Structured Strategies	26,997.00	26,376.40	(620 60)	1%
Foreign Exchange & Non-USD Fixed Income	30,671 07	29,967.23	(703 84)	2%
Total Value	**$675,048.50**	**$669,952.30**	**($5,096.20)**	**34%**

Asset Categories



Cash & Fixed Income as a percentage of your portfolio - 34 %

Market Value/Cost	Current Period Value
Market Value	669,952 30
Tax Cost	652,600.94
Unrealized Gain/Loss	17,351.36
Estimated Annual Income	21,296 95
Accrued Interest	686.73
Yield	3.17%

SUMMARY BY MATURITY

Cash & Fixed Income	Market Value	% of Bond Portfolio
0-6 months[1]	655,780.30	98%
6-12 months[1]	14,172.00	2%
Total Value	**$669,952.30**	**100%**

[1] The years indicate the number of years until the bond is scheduled to mature based on the statement end date Some bonds may be called, or paid in full, before their stated maturity.

SUMMARY BY TYPE

Cash & Fixed Income	Market Value	% of Bond Portfolio
Cash	52,042.15	7%
Mutual Funds	591,533.75	90%
Complementary Structure	26,376.40	3%
Total Value	**$669,952.30**	**100%**

Note: O - Bonds purchased at a discount show accretion.
[1] This is the Annual Percentage Yield (APY) which is the rate earned if balances remain on deposit for a full year with compounding, there is no change in the interest rate and all interest is left in the account.

Cash & Fixed Income Detail

	Price	Quantity	Value	Adjusted Tax Cost / Original Cost	Unrealized Gain/Loss	Est Annual Income / Accrued Interest	Yield
Cash							
US DOLLAR PRINCIPAL	1.00	52,042.15	52,042.15	52,042.15		15.61	0 03% [1]
US Fixed Income							
DOUBLELINE TOTAL RET BD-I 258620-10-3	11 27	8,066.94	90,914.41	90,000.00	914.41	5,001 50	5.50%
EATON VANCE FLOATING RATE-I 277911-49-1	9 20	6,255 81	57,553.42	55,569.85	1,983 57	2,496.06	4.34%
JPM GOVERNMENT BOND FD - SEL FUND 3246 4812C0-42-3	11 37	10,362.13	117,817 43	116,641.03	1,176.40	3,264.07 259.05	2.77%
JPM HIGH YIELD FD - SEL FUND 3580 4812C0-80-3	8 27	7,166 92	59,270.41	55,603 35	3,667.06	3,762.63 286.68	6 35%
JPM SHORT DURATION BOND FD - SEL FUND 3133 4812C1-33-0	10.94	10,819.55	118,365.86	115,402 86	2,963 00	1,341.62 86.56	1.13%
JPM TR I INFL MANAGED BOND FD - SEL FUND 2037 48121A-56-3	10.61	3,629.64	38,510.51	38,691.99	(181 48)	558 96 54 44	1.45%

	Price	Quantity	Value	Adjusted Tax Cost / Original Cost	Unrealized Gain/Loss	Est. Annual Income / Accrued Interest	Yield
US Fixed Income							
BLACKROCK HIGH YIELD BOND 091929-63-8	8 24	9,603 70	79,134 48	71,067 37	8,067 11	4,840 26	6.12%
Total US Fixed Income			**$561,566.52**	**$542,976.45**	**$18,590.07**	**$21,265.10** **$686.73**	**3.79%**
Complementary Structured Strategies							
O **BARC 93% PPN CURRENCY BASKET 9/13/13** LNKED TO 3 CURRENCY BSKTS 50% 35% & 15% WEIGHT,UNCAPPED 9/9/11 06738K-UP-4	93.88	13,000 00	12,204 40	13,306 52 12,805.00	(1,102.12)		
DB PIMS 90%PPN 02/14/14 LNKED TO PLN,IDR,MXN & KRW VS USD 1 805XLEV, 180 5% MAXRTN 02/01/2013 25152R-BN-2	94.48	15,000 00	14,172 00	14,850 00	(678 00)		
Total Complementary Structured Strategies			**$26,376.40**	**$28,156.52** **$27,655.00**	**($1,780.12)**	**$0.00**	**0.00%**
Foreign Exchange & Non-USD Fixed Income							
JPM INTL CURRENCY INCOME FD FUND 3831 4812A3-29-6	11.07	2,707.07	29,967.23	29,425 82	541.41	16.24	0.05%