Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

or Section 4947(a)(1) Trust Treated as Private Foundation

▶ **Do not enter Social Security numbers on this form as it may be made public.**

▶ **Information about Form 990-PF and its separate instructions is at *www.irs.gov/form990pf*.**

OMB No 1545-0052

2013

Open to Public Inspection

For calendar year 2013 or tax year beginning , 2013, and ending , 20

Name of foundation JAMES J. AND SHARON R. ABEL FOUNDATION
C/O JAMES J. ABEL, PRESIDENT

A Employer identification number 26-1248696

Number and street (or P O box number if mail is not delivered to street address) Room/suite
2949 NORTH PARK BOULEVARD

B Telephone number (see instructions) (216) 371-2257

City or town, state or province, country, and ZIP or foreign postal code
CLEVELAND HEIGHTS, OH 44118

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 ☐ 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: ☒ 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)* ▶ $ 1,283,898.

J Accounting method: ☒ 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)	10,000.			
	2 Check ▶ ☐ if the foundation is **not** required to attach Sch B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities	46,539.	46,539.		ATCH 1
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	35,559.			
	b Gross sales price for all assets on line 6a 186,092.				
	7 Capital gain net income (from Part IV, line 2)		35,559.		
	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)				
	12 **Total.** Add lines 1 through 11	92,098.	82,098.		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	0			
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule) ATCH 2	1,800.	1,800.		
	c Other professional fees (attach schedule) *	10,805.	10,805.		
	17 Interest				
	18 Taxes (attach schedule) (see instructions)				
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule) ATCH 4	816.	816.		
	24 **Total operating and administrative expenses.** Add lines 13 through 23	13,421.	13,421.		
	25 Contributions, gifts, grants paid	42,000.			42,000.
	26 **Total expenses and disbursements** Add lines 24 and 25	55,421.	13,421.	0	42,000.
	27 Subtract line 26 from line 12:				
	a **Excess of revenue over expenses and disbursements**	36,677.			
	b **Net investment income** (if negative, enter -0-)		68,677.		
	c **Adjusted net income** (if negative, enter -0-)				

SCANNED MAY 30 2014

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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 (a) Book Value	End of year (b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing			
	2 Savings and temporary cash investments	52,515.	40,635.	40,635.
	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) ATCH 5	723,555.	927,652.	927,652.
	c Investments - corporate bonds (attach schedule) ATCH 6	333,151.	298,200.	298,200.
	11 Investments - land, buildings, and equipment basis ▶			
	Less accumulated depreciation (attach schedule) ▶			
	12 Investments - mortgage loans			
	13 Investments - other (attach schedule) ATCH 7	19,780.	17,411.	17,411.
	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)	1,129,001.	1,283,898.	1,283,898.
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)	0	0	
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.			
	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	1,129,001.	1,283,898.	
	30 **Total net assets or fund balances** (see instructions)	1,129,001.	1,283,898.	
	31 **Total liabilities and net assets/fund balances** (see instructions)	1,129,001.	1,283,898.	

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	1,129,001.
2	Enter amount from Part I, line 27a	2	36,677.
3	Other increases not included in line 2 (itemize) ▶ ATCH 8	3	118,220.
4	Add lines 1, 2, and 3	4	1,283,898.
5	Decreases not included in line 2 (itemize) ▶ ATCH 9	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	1,283,898.

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	SEE PART IV SCHEDULE			
b				
c				
d				
e				

	(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a				
b				
c				
d				
e				

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

	(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	(l) Gains (Col. (h) gain minus col (k), but not less than -0-) or Losses (from col. (h))
a				
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	35,559.
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	0

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))
2012	54,117.	1,096,548.	0.049352
2011	56,532.	1,088,534.	0.051934
2010	48,641.	1,030,482.	0.047202
2009	33,250.	957,507.	0.034726
2008	31,815.	876,800.	0.036285

2	**Total** of line 1, column (d)	2	0.219499
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	0.043900
4	Enter the net value of noncharitable-use assets for 2013 from Part X, line 5	4	1,188,990.
5	Multiply line 4 by line 3	5	52,197.
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	687.
7	Add lines 5 and 6	7	52,884.
8	Enter qualifying distributions from Part XII, line 4	8	42,000.

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 ▶ ☐ and enter 1% of Part I, line 27b . . .		1	1,374.
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	1,374.
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	1,374.
6	Credits/Payments:			
a	2013 estimated tax payments and 2012 overpayment credited to 2013 . . .	6a: 931.		
b	Exempt foreign organizations - tax withheld at source . . .	6b		
c	Tax paid with application for extension of time to file (Form 8868) . . .	6c		
d	Backup withholding erroneously withheld . . .	6d		
7	Total credits and payments. Add lines 6a through 6d . . .		7	931.
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	443.
10	**Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** . . . ▶		10	
11	Enter the amount of line 10 to be: **Credited to 2014 estimated tax** ▶ **Refunded** ▶		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? . . .	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) ▶ OH,			
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 2013 or the taxable year beginning in 2013 (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 ▶ VICTOR G. KMETICH Telephone no. ▶ (440)442-9428

Located at ▶ 6700 BETA DR, SUITE 116, CLEVELAND, OH ZIP+4 ▶ 44143

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

			Yes	No
16	At any time during calendar year 2013, 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		
	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 2013?	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 2013, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2013? ☐ 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		
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 2013 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 2013)*	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 2013?	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?	**6b**	X
	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 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
ATCH 10		0	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		0	0	0

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

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

3 Five highest-paid independent contractors for professional services (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		
Total number of others receiving over $50,000 for professional services ▶		0

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

List the foundation's four largest direct charitable activities during the tax year Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc	Expenses
1 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	1,149,274.
b	Average of monthly cash balances	1b	57,822.
c	Fair market value of all other assets (see instructions)	1c	
d	**Total** (add lines 1a, b, and c)	1d	1,207,096.
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	
3	Subtract line 2 from line 1d	3	1,207,096.
4	Cash deemed held for charitable activities. Enter 1 1/2 % of line 3 (for greater amount, see instructions)	4	18,106.
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4	5	1,188,990.
6	**Minimum investment return.** Enter 5% of line 5	6	59,450.

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	59,450.
2a	Tax on investment income for 2013 from Part VI, line 5	2a	1,374.		
b	Income tax for 2013. (This does not include the tax from Part VI.)	2b			
c	Add lines 2a and 2b			2c	1,374.
3	Distributable amount before adjustments Subtract line 2c from line 1			3	58,076.
4	Recoveries of amounts treated as qualifying distributions			4	
5	Add lines 3 and 4			5	58,076.
6	Deduction from distributable amount (see instructions)			6	
7	**Distributable amount** as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1			7	58,076.

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	42,000.
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	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	**Qualifying distributions.** Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	42,000.
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	0
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	42,000.

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 2012	(c) 2012	(d) 2013
1 Distributable amount for 2013 from Part XI, line 7				58,076.
2 Undistributed income, if any, as of the end of 2013				
a Enter amount for 2012 only			25,242.	
b Total for prior years 20 11 ,20 10 ,20 09				
3 Excess distributions carryover, if any, to 2013				
a From 2008				
b From 2009				
c From 2010				
d From 2011				
e From 2012				
f **Total** of lines 3a through e	0			
4 Qualifying distributions for 2013 from Part XII, line 4: ▶ $ 42,000.				
a Applied to 2012, but not more than line 2a			25,242.	
b Applied to undistributed income of prior years (Election required - see instructions)				
c Treated as distributions out of corpus (Election required - see instructions)				
d Applied to 2013 distributable amount				16,758.
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2013 *(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				
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 instructions				
e Undistributed income for 2012. Subtract line 4a from line 2a Taxable amount - see instructions				
f Undistributed income for 2013. Subtract lines 4d and 5 from line 1 This amount must be distributed in 2014				41,318.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)				
8 Excess distributions carryover from 2008 not applied on line 5 or line 7 (see instructions)				
9 **Excess distributions carryover to 2014.** Subtract lines 7 and 8 from line 6a	0			
10 Analysis of line 9				
a Excess from 2009				
b Excess from 2010				
c Excess from 2011				
d Excess from 2012				
e Excess from 2013				

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 2013, 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) 2013	(b) 2012	(c) 2011	(d) 2010	
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).)

JAMES J. ABEL

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

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

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

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				
ATCH 11				
Total . . . . . . ▶ 3a				42,000.
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 CONTRIBUTIONS			13	10,000.	
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	46,539.	
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					
8 Gain or (loss) from sales of assets other than inventory			18	35,559.	
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)				92,098.	

13 **Total.** Add line 12, columns (b), (d), and (e) . . . 13 92,098.

(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.)

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
	N/A		N/A

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

James X. Abel | 5/5/14 | PRESIDENT

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
VICTOR G KMETICH	Victor G Kmetich	4/29/14	X	P01217595

Firm's name ▶ VGK FINANCIAL SERVICES LLC — Firm's EIN ▶ 20-0578981

Firm's address ▶ 6700 BETA DRIVE, SUITE 116
CLEVELAND, OH 44143 — Phone no 440-442-9428

Schedule B
(Form 990, 990-EZ, or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ **Attach to Form 990, Form 990-EZ, or Form 990-PF.**
▶ **Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at** ***www.irs.gov/form990.***

OMB No 1545-0047

2013

Name of the organization	**Employer identification number**
JAMES J. AND SHARON R. ABEL FOUNDATION C/O JAMES J. ABEL, PRESIDENT	26-1248696

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, total 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 total 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 its Form 990-PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization	Employer identification number
JAMES J. AND SHARON R. ABEL FOUNDATION C/O JAMES J. ABEL, PRESIDENT	26-1248696

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	JAMES J ABEL 2949 NORTH PARK BOULEVARD CLEVELAND HEIGHTS, OH 44118	$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization JAMES J. AND SHARON R. ABEL FOUNDATION
C/O JAMES J. ABEL, PRESIDENT

Employer identification number 26-1248696

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

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

Name of organization JAMES J. AND SHARON R. ABEL FOUNDATION
C/O JAMES J. ABEL, PRESIDENT

Employer identification number 26-1248696

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

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

Use duplicate copies of Part III if additional space is needed.

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

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

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

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

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

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

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

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

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)	
		UBS FINANCIAL - SEE ATTACHED PROPERTY TYPE: SECURITIES				P	VARIOUS	VARIOUS
31,313.		33,798.					-2,485.	
		UBS FINANCIAL - SEE ATTACHED PROPERTY TYPE: SECURITIES				P	VARIOUS	VARIOUS
21,280.		20,439.					841.	
		UBS FINANCIAL - SEE ATTACHED PROPERTY TYPE: SECURITIES				P	VARIOUS	VARIOUS
133,499.		96,296.					37,203.	
TOTAL GAIN(LOSS)							35,559.	

JAMES J. AND SHARON R. ABEL FOUNDATION
E.I.N: 26-1248696
C/O JAMES J. ABEL, PRESIDENT
2949 NORTH PARK BOULEVARD
CLEVELAND HEIGHTS, OHIO 44118

2013 FORM 990-PF

PART X

LINES 1a, 1b, 1c, AND 1d - AVERAGE MONTHLY VALUES OF SECURITIES, CASH AND OTHER ASSETS

END OF MONTH	LINE 1a SECURITIES	LINE 1b CASH	TOTAL LINE 1d 1a+1b+1c
1/31/2013	1,111,229	53,448	1,164,677
2/28/2013	1,116,840	50,852	1,167,692
3/31/2013	1,141,550	39,036	1,180,586
4/30/2013	1,162,252	37,225	1,199,477
5/31/2013	1,160,623	34,744	1,195,367
6/30/2013	1,098,847	78,294	1,177,141
7/31/2013	1,134,961	71,641	1,206,602
8/31/2013	1,104,241	74,102	1,178,343
9/30/2013	1,136,579	75,695	1,212,274
10/31/2013	1,176,130	73,911	1,250,041
11/30/2013	1,204,774	64,283	1,269,057
12/31/2013	1,243,263	40,635	1,283,898
TOTALS	**13,791,289**	**693,866**	**14,485,155**
AVERAGE MONTHLY BALANCE	**1,149,274**	**57,822**	**1,207,096**

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

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
UBS FIN SVCS - DIVIDEND INCOME	39,579.	39,579.
UBS FIN SVCS - BOND INTEREST INCOME	6,960.	6,960.
TOTAL	46,539.	46,539.

FORM 990PF, PART I - ACCOUNTING FEES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME	ADJUSTED NET INCOME	CHARITABLE PURPOSES
VGK FINANCIAL SERVICES LLC	1,800.	1,800.		
TOTALS	1,800.	1,800.		

FORM 990PF, PART I - OTHER PROFESSIONAL FEES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
UBS INVESTMENT FEES	10,805.	10,805.
TOTALS	10,805.	10,805.

FORM 990PF, PART I - OTHER EXPENSES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
OHIO FILING FEES	200.	200.
MISCELLANEOUS FEES	4.	4.
LINN ENERGY NET DEDUCTIONS	612.	612.
TOTALS	816.	816.

FORM 990PF, PART II - CORPORATE STOCK

DESCRIPTION	ENDING BOOK VALUE	ENDING FMV
UBS FINANCIAL SERVICES	927,652.	927,652.
TOTALS	927,652.	927,652.

FORM 990PF, PART II - CORPORATE BONDS

DESCRIPTION	ENDING BOOK VALUE	ENDING FMV
UBS FINANCIAL SERVICES	298,200.	298,200.
TOTALS	298,200.	298,200.

FORM 990PF, PART II - OTHER INVESTMENTS

DESCRIPTION	ENDING BOOK VALUE	ENDING FMV
UBS FIN SVCS-OTHER MUTUAL FDS	17,411.	17,411.
TOTALS	17,411.	17,411.

ATTACHMENT 8

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

DESCRIPTION		AMOUNT
INCREASE IN MARKET VALUE OF INVESTMENTS		118,220.
	TOTAL	118,220.

ATTACHMENT 9

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

DESCRIPTION	AMOUNT
DECREASE IN MARKET VALUE OF INVESTMENTS	
TOTAL	

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

ATTACHMENT 10

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
JAMES J. ABEL 2949 NORTH PARK BOULEVARD CLEVELAND HEIGHTS, OH 44118	PRESIDENT/TREASURER	0	0	0
SHARON R. ABEL 2949 NORTH PARK BOULEVARD CLEVELAND HEIGHTS, OH 44118	VICE-PRESIDENT	0	0	0
CATHERINE E. ABEL 2949 NORTH PARK BOULEVARD CLEVELAND HEIGHTS, OH 44118	SECRETARY	0	0	0
	GRAND TOTALS	0	0	0

RECIPIENT NAME AND ADDRESS	RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT	PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
BEAUMONT SCHOOL 3301 NORTH PARK BOULEVARD CLEVELAND HEIGHTS, OH 44118	NONE PC	GENERAL TAX-EXEMPT PURPOSES	2,000.
ST. IGNATIUS HIGH SCHOOL 1911 WEST 30TH STREET CLEVELAND, OH 44113	NONE PC	GENERAL TAX-EXEMPT PURPOSES	8,000.
AMERICAN HEART ASSOCIATION 7272 GREENVILLE AVENUE DALLAS, TX 75231	NONE PC	GENERAL TAX-EXEMPT PURPOSES	500.
ALZHEIMER'S ASSOCIATION 225 N. MICHIGAN AVENUE CHICAGO, IL 60601	NONE PC	GENERAL TAX-EXEMPT PURPOSES	500.
CROHN'S AND COLITIS FOUNDATION 386 PARK AVENUE SOUTH NEW YORK, NY 10016	NONE PC	GENERAL TAX-EXEMPT PURPOSES	500.
NATIONAL FDN FOR CANCER RESEARCH 4600 EAST WEST HIGHWAY BETHESDA, MD 20814	NONE PC	GENERAL TAX-EXEMPT PURPOSES	200.

RECIPIENT NAME AND ADDRESS	RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT	PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
AMERICAN CANCER SOCIETY 10501 EUCLID AVENUE CLEVELAND, OH 44106	NONE PC	GENERAL TAX-EXEMPT PURPOSES	300.
JUNIOR ACHIEVEMENT OF GREATER CLEVELAND 1422 EUCLID AVENUE CLEVELAND, OH 44115	NONE PC	GENERAL TAX-EXEMPT PURPOSES	7,000.
PURDUE FOUNDATION 403 WEST WOOD STREET WEST LAFAYETTE, IN 47907	NONE PC	GENERAL TAX-EXEMPT PURPOSES	10,000.
CARMEL OF THE HOLY FAMILY 3176 FAIRMOUNT BOULEVARD CLEVELAND HEIGHTS, OH 44118	NONE PC	GENERAL TAX-EXEMPT PURPOSES	5,000.
DIOCESE OF PHOENIX CDA 400 E MONROE PHOENIX, AZ 85004	NONE PC	GENERAL TAX-EXEMPT PURPOSES	
CLEVELAND RIGHT TO LIFE ED 4427 STATE ROAD CLEVELAND, OH 44109	NONE PC	GENERAL TAX-EXEMPT PURPOSES	1,000.

RECIPIENT NAME AND ADDRESS	RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT	PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
PLACE FOR GRACE MINISTRIES 1100 CALVIN ROAD ROCHELLE, IL 61068	NONE PC	GENERAL TAX-EXEMPT PURPOSES	
URSULINE SISTERS OF CLEVELAND 2600 LANDER ROAD PEPPER PIKE, OH 44124	NONE PC	GENERAL TAX-EXEMPT PURPOSES	
CLEVELAND FOOD BANK 15500 S WATERLOO ROAD CLEVELAND, OH 44110	NONE PC	GENERAL TAX-EXEMPT PURPOSES	500.
WOUNDED WARRIOR PROJECT 4899 BELFORT ROAD SUITE 300 JACKSONVILLE, FL 32256	NONE PC	GENERAL TAX-EXEMPT PURPOSES	1,000.
ARTHRITIS FOUNDATION 4630 RICHMOND ROAD CLEVELAND, OH 44128	NONE PC	GENERAL TAX-EXEMPT PURPOSES	500.
AMERICAN RED CROSS 3747 EUCLID AVENUE CLEVELAND, OH 44115	NONE PC	GENERAL TAX-EXEMPT PURPOSES	

RECIPIENT NAME AND ADDRESS	RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT	PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
DIOCESE OF CLEVELAND 1404 EAST 9TH STREET CLEVELAND, OH 44114	NONE PC	GENERAL TAX-EXEMPT PURPOSES	
DOCTORS WITHOUT BORDERS 333 7TH AVENUE, 2ND FLOOR NEW YORK, NY 10001	NONE PC	GENERAL TAX-EXEMPT PURPOSES	500.
ST JUDE CHILDREN'S RESEARCH HOSPITAL 262 DANNY THOMAS PLACE MEMPHIS, TN 38105	NONE PC	GENERAL TAX-EXEMPT PURPOSES	1,000.
LEGATUS 6702 PLEASANTVIEW STREET NW ROCKFORD, MI 49341	NONE PC	GENERAL TAX-EXEMPT PURPOSES	2,500.
FINANCIAL EXECUTIVES RESEARCH FOUNDATION 1250 HEADQUARTERS PLAZA MORRISTOWN, NJ 07960	NONE PC	GENERAL TAX-EXEMPT PURPOSES	500.
BISHOP GRIES SCHOLARSHIP FD - BENEDICTINE H.S. 2900 MLK JR DRIVE CLEVELAND, OH 44104	NONE PC	GENERAL TAX-EXEMPT PURPOSES	500.
		TOTAL CONTRIBUTIONS PAID	42,000.

Account name: JAMES J AND SHARON R ABEL
Account number 9N 00318 TM

Your Financial Advisor.
THE HOLLAND GROUP
440-414-2740/877-855-8449

Equities

Common stock

Holding	Trade date	Number of shares	Purchase price/ Average price per share ($)	Cost basis ($)	Price per share on Dec 31 ($)	Value on Dec 31 ($)	Unrealized gain or loss ($)	Holding period
ALLSTATE CORP								
Symbol ALL Exchange NYSE								
EAI $165 Current yield 1 83%	Aug 16, 13	165 000	49 337	8,140 71	54 540	8,999 10	858 39	ST
AMAZON COM INC								
Symbol AMZN Exchange OTC	Oct 16, 09	45 000	95 040	4,276 80	398 790	17,945 55	13,668 75	LT
AMER ELECTRIC POWER CO								
Symbol AEP Exchange NYSE								
EAI $600 Current yield 4 28%	Oct 1, 09	200 000	30 987	6,197 50	46 740	9,348 00	3,150 50	LT
	Oct 8, 09	100 000	30 627	3,062 75	46 740	4,674 00	1,611 25	LT
Security total		300 000	30 868	9,260 25		14,022 00	4,761 75	

continued next page

Account name: JAMES J AND SHARON R ABEL
Account number: 9N 00318 TM

Your Financial Advisor:
THE HOLLAND GROUP
440-414-2740/877-855-8449

Your assets › Equities › Common stock (continued)

Holding	Trade date	Number of shares	Purchase price/ Average price per share ($)	Cost basis ($)	Price per share on Dec 31 ($)	Value on Dec 31 ($)	Unrealized gain or loss ($)	Holding period
APPLE INC								
Symbol AAPL Exchange OTC								
EAI $549 Current yield 2 17%	Jul 23, 09	20 000	157 830	3,156 60	561 020	11,220 40	8,063 80	LT
	Oct 1, 09	25 000	183 753	4,593 84	561 020	14,025 50	9,431 66	LT
Security total		45 000	172 232	7,750 44		25,245 90	17,495 46	
AT&T INC								
Symbol T Exchange NYSE								
EAI $552 Current yield 5 23%	Jul 23, 09	200 000	25 647	5,129 50	35 160	7,032 00	1,902 50	LT
	Sep 2, 09	100 000	25 520	2,552 00	35 160	3,516 00	964 00	LT
Security total		300 000	25 605	7,681 50		10,548 00	2,866 50	
BRISTOL MYERS SQUIBB CO								
Symbol BMY Exchange NYSE								
EAI $259 Current yield 2 71%	Apr 15, 13	180 000	41 407	7,453 26	53 150	9,567 00	2,113 74	ST
CHEVRON CORP								
Symbol CVX Exchange NYSE								
EAI $800 Current yield 3 20%	Aug 3, 09	100 000	70 187	7,018 75	124 910	12,491 00	5,472 25	LT
	Sep 2, 09	100 000	68 816	6,881 60	124 910	12,491 00	5,609 40	LT
Security total		200 000	69 502	13,900 35		24,982 00	11,081 65	
COMCAST CORP NEW CL A								
Symbol CMCSA Exchange OTC								
EAI $129 Current yield 1 50%	Apr 16, 13	165 000	41 369	6,826 03	51 965	8,574 22	1,748 19	ST
CONOCOPHILLIPS								
Symbol COP Exchange NYSE								
EAI $593 Current yield 3 90%	Feb 14, 13	215 000	57 856	12,439 10	70 650	15,189 75	2,750 65	ST
DOMINION RESOURCES INC VA (NEW)								
Symbol D Exchange NYSE								
EAI $675 Current yield 3 48%	Oct 1, 09	200 000	34 316	6,863 34	64 690	12,938 00	6,074 66	LT
	Oct 8, 09	100 000	34 146	3,414 60	64 690	6,469 00	3,054 40	LT
Security total		300 000	34 260	10,277 94		19,407 00	9,129 06	

continued next page

Account name: JAMES J AND SHARON R ABEL
Account number: 9N 00318 TM

Your Financial Advisor:
THE HOLLAND GROUP
440-414-2740/877-855-8449

Your assets › Equities › Common stock (continued)

Holding	Trade date	Number of shares	Purchase price/ Average price per share ($)	Cost basis ($)	Price per share on Dec 31 ($)	Value on Dec 31 ($)	Unrealized gain or loss ($)	Holding period
DOW CHEMICAL								
Symbol DOW Exchange NYSE								
EAI $256 Current yield 2 88%	Oct 16, 09	200 000	26 457	5,291 50	44 400	8,880 00	3,588 50	LT
EXELON CORP								
Symbol EXC Exchange NYSE								
EAI $186 Current yield 4 53%	Oct 16, 09	150 000	50 310	7,546 50	27 390	4,108 50	-3,438 00	LT
GENL ELECTRIC CO								
Symbol. GE Exchange NYSE								
EAI $352 Current yield 3 14%	Oct 4, 12	400 000	22 876	9,150 68	28 030	11,212 00	2,061 32	LT
GOOGLE INC CL A								
Symbol GOOG Exchange OTC	Oct 1, 09	10 000	489 930	4,899 30	1,120 710	11,207 10	6,307 80	LT
	Oct 8, 09	10 000	518 850	5,188 50	1,120 710	11,207 10	6,018 60	LT
Security total		20 000	504 390	10,087 80		22,414 20	12,326 40	
HOME DEPOT INC								
Symbol HD Exchange NYSE								
EAI $312 Current yield 1 89%	Oct 16, 09	200 000	27 300	5,460 00	82 340	16,468 00	11,008 00	LT
INTEL CORP								
Symbol INTC Exchange OTC								
EAI $225 Current yield 3 47%	Aug 18, 09	250 000	18 809	4,702 35	25 955	6,488 75	1,786 40	LT
INTL BUSINESS MACH								
Symbol IBM Exchange NYSE								
EAI $190 Current yield 2 03%	Oct 1, 09	50 000	118 686	5,934 34	187 570	9,378 50	3,444 16	LT
INTL PAPER CO								
Symbol IP Exchange NYSE								
EAI $371 Current yield 2 86%	Feb 26, 13	265 000	42 216	11,187 25	49 030	12,992 95	1,805 70	ST
JOHNSON & JOHNSON COM								
Symbol JNJ Exchange NYSE								
EAI $396 Current yield 2 88%	Oct 16, 09	150 000	60 446	9,067 01	91 590	13,738 50	4,671 49	LT
JPMORGAN CHASE & CO								
Symbol JPM Exchange NYSE								
EAI $304 Current yield 2 60%	Aug 3, 09	100 000	39 550	3,955 00	58 480	5,848 00	1,893 00	LT
	Sep 2, 09	100 000	41 327	4,132 78	58 480	5,848 00	1,715 22	LT
Security total		200 000	40 439	8,087 78		11,696 00	3,608 22	

continued next page

Your assets › Equities › Common stock (continued)

Holding	Trade date	Number of shares	Purchase price/ Average price per share ($)	Cost basis ($)	Price per share on Dec 31 ($)	Value on Dec 31 ($)	Unrealized gain or loss ($)	Holding period
KRAFT FOODS GROUP INC Symbol KRFT Exchange OTC EAI $567 Current yield 3 90%	Jan 10, 13	270 000	45 949	12,406 46	53 910	14,555 70	2,149 24	ST
LILLY ELI & CO Symbol LLY Exchange NYSE EAI $412 Current yield 3 85%	Dec 23, 13	210 000	50 707	10,648 63	51 000	10,710 00	61 37	ST
MARATHON OIL CORP Symbol MRO Exchange NYSE EAI $129 Current yield 2 15%	Dec 9, 13	170 000	36 189	6,152 27	35 300	6,001 00	-151 27	ST
MCDONALDS CORP Symbol. MCD Exchange NYSE EAI $324 Current yield 3 34%	Jan 7, 10	100 000	61 918	6,191 80	97 030	9,703 00	3,511 20	LT
MERCK & CO INC NEW COM Symbol MRK Exchange NYSE EAI $352 Current yield 3 52%	Oct 16, 09	200 000	33 256	6,651 34	50 050	10,010 00	3,358 66	LT
METLIFE INC Symbol MET Exchange NYSE EAI $220 Current yield 2 04%	Oct 16, 09	200 000	37 226	7,445 34	53 920	10,784 00	3,338 66	LT
MICROSOFT CORP Symbol MSFT Exchange OTC EAI $224 Current yield 2 99%	Aug 18, 09	200 000	23 619	4,723 94	37 410	7,482 00	2,758 06	LT
NATIONAL GRID PLC NEW SPON ADR Symbol NGG Exchange NYSE EAI $630 Current yield 4 82%	Jun 9, 10	200 000	39 590	7,918 00	65 320	13,064 00	5,146 00	LT
NEW YORK CMNTY BANCORP Symbol NYCB Exchange NYSE EAI $1,000 Current yield 5 93%	Oct 29, 09	1,000 000	11 107	11,107 50	16 850	16,850 00	5,742 50	LT
PEPSICO INC Symbol PEP Exchange NYSE EAI $454 Current yield 2 74%	Nov 7, 13	200 000	85 896	17,179 32	82 940	16,588 00	-591 32	ST
PRECISION CASTPARTS CORP Symbol PCP Exchange NYSE EAI $8 Current yield 0 04%	Jan 10, 13	70 000	188 131	13,169 20	269 300	18,851 00	5,681 80	ST

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Your assets › Equities › Common stock (continued)

Holding	Trade date	Number of shares	Purchase price/ Average price per share ($)	Cost basis ($)	Price per share on Dec 31 ($)	Value on Dec 31 ($)	Unrealized gain or loss ($)	Holding period
PROCTER & GAMBLE CO								
Symbol PG Exchange NYSE								
EAI $481 Current yield 2 95%	Aug 18, 09	100 000	52 577	5,257 78	81 410	8,141 00	2,883 22	LT
	Oct 1, 09	100 000	56 860	5,686 00	81 410	8,141 00	2,455 00	LT
Security total		200 000	54 719	10,943 78		16,282 00	5,338 22	
REYNOLDS AMERN INC (HOLDING CO)								
Symbol RAI Exchange NYSE								
EAI $353 Current yield 5 04%	May 18, 11	140 000	38 788	5,430 40	49 990	6,998 60	1,568 20	LT
SCHLUMBERGER LTD NETHERLANDS ANTILLES								
Symbol SLB Exchange NYSE								
EAI $188 Current yield 1 39%	Jul 23, 09	100 000	57 789	5,778 95	90 110	9,011 00	3,232 05	LT
	Sep 2, 09	50 000	54 420	2,721 00	90 110	4,505 50	1,784 50	LT
Security total		150 000	56 666	8,499 95		13,516 50	5,016 55	
SOUTHERN CO								
Symbol SO Exchange NYSE								
EAI $406 Current yield 4 94%	Apr 29, 10	200 000	34 648	6,929 60	41 110	8,222 00	1,292 40	LT
TOTAL S A FRANCE SPON ADR								
Symbol TOT Exchange NYSE								
EAI $1,129 Current yield 4 29%	Dec 9, 13	430 000	58 909	25,331 16	61 270	26,346 10	1,014 94	ST
TRAVELERS COS INC/THE								
Symbol TRV Exchange NYSE								
EAI $350 Current yield 2 21%	Dec 18, 13	175 000	86 807	15,191 36	90 540	15,844 50	653 14	ST
UNION PACIFIC CORP								
Symbol UNP Exchange NYSE								
EAI $316 Current yield 1 88%	Oct 16, 09	100 000	63 507	6,350 75	168 000	16,800 00	10,449 25	LT
VERIZON COMMUNICATIONS INC								
Symbol VZ Exchange NYSE								
EAI $636 Current yield 4 31%	Jul 23, 09	150 000	29 555	4,433 30	49 140	7,371 00	2,937 70	LT
	Sep 1, 09	100 000	28 854	2,885 46	49 140	4,914 00	2,028 54	LT
	Oct 1, 09	50 000	28 114	1,405 74	49 140	2,457 00	1,051 26	LT
Security total		300 000	29 082	8,724 50		14,742 00	6,017 50	

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Your assets › **Equities** › **Common stock** (continued)

Holding	Trade date	Number of shares	Purchase price/ Average price per share ($)	Cost basis ($)	Price per share on Dec 31 ($)	Value on Dec 31 ($)	Unrealized gain or loss ($)	Holding period
WALT DISNEY CO (HOLDING CO)								
DISNEY COM								
Symbol DIS Exchange NYSE								
EAI $258 Current yield 1 13%	Jul 23, 09	200 000	26 746	5,349 20	76 400	15,280 00	9,930 80	LT
	Sep 2, 09	100 000	25 328	2,532 85	76 400	7,640 00	5,107 15	LT
Security total		300 000	26 274	7,882 05		22,920 00	15,037 95	
WELLS FARGO & CO NEW								
Symbol WFC Exchange NYSE								
EAI $240 Current yield 2 64%	Sep 2, 09	200 000	26 479	5,295 94	45 400	9,080 00	3,784 06	LT
Total				**$374,138.83**		**$560,199.32**	**$186,060.49**	

Total estimated annual income: $15,951

Closed end funds & Exchange traded products

Total reinvested is the total of all reinvested dividends It does not include any cash dividends It is not a tax lot for the purposes of determining holding periods or cost basis The shares you receive each time you reinvest dividends become a separate tax lot

Cost basis is the total purchase cost of the security, including reinvested dividends The cost basis may need to be adjusted for return of capital payments in order to determine the adjusted cost basis for tax reporting purposes

Unrealized (tax) gain or loss is the difference between the current value and the cost basis and would generally be your taxable gain or loss if the security was sold on this date The unrealized (tax) gain or loss may need to be adjusted for return of capital payments in order to determine the realized gain or loss for tax reporting purposes

Investment return is the current value minus the amount you invested It does not include shares that are not reflected on your statement, including shares that have been realized as either a gain or a loss It also does not include cash dividends that were not reinvested

Holding	Number of shares	Purchase price/ Average price per share ($)	Client investment ($)	Cost basis ($)	Price per share on Dec 31 ($)	Value on Dec 31 ($)	Unrealized (tax) gain or loss ($)	Investment return ($)	Holding period
ISHARES MSCI EMERGING MARKETS									
ETF									
Symbol EEM									
Trade date Oct 1, 09	250 000	37 979	9,494 95	9,494 95	41 795	10,448 75	953 80	953 80	LT
EAI $215 Current yield 2 06%									

Your assets • Equities (continued)

Mutual funds

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Holding	Number of shares	Purchase price/ Average price per share ($)	Client investment ($)	Cost basis ($)	Price per share on Dec 31 ($)	Value on Dec 31 ($)	Unrealized (tax) gain or loss ($)	Investment return ($)	Holding period
GABELLI ASSET FUND SBI									
Symbol GABAX									
Trade date Jul 23, 09	513 106	34 680	17,794 52	17,794 52	65 310	33,510 95	15,716 43		LT
Total reinvested	89 666	53 632		4,808 97	65 310	5,856 09	1,047 12		
Security total	602 772	37 499	17,794 52	22,603 49		39,367 03	16,763 55	21,572 52	
HENDERSON GLOBAL									
INVESTORS INTL									
OPPORTUNITIES FUND A									
Symbol HFOAX									
Trade date Oct 16, 09	2,447 381	20 430	50,000 00	50,000 00	26 980	66,030 34	16,030 34		LT
Total reinvested	65 698	20 944		1,376 00	26 980	1,772 53	396 53		
EAI $231 Current yield 0 34%									
Security total	2,513 079	20 443	50,000 00	51,376 00		67,802 87	16,426 87	17,802 87	
JAMES ALPHA GLOBAL REAL									
ESTATE INVESTMENTS FUND									
CLASS A									
Symbol JAREX									
Trade date Dec 11, 13	1,200 000	20 440	24,528 00	24,528 00	20 080	24,096 00	-432 00		ST
Total reinvested	57 316	19 889		1,140 01	20 080	1,150 91	10 90		
EAI $1,417 Current yield 5 61%									
Security total	1,257 316	20 415	24,528 00	25,668 01		25,246 90	-421 10	718 91	
LORD ABBETT VALUE									
OPPORTUNITIES FUND									
CLASS A									

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Account name. JAMES J AND SHARON R ABEL
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THE HOLLAND GROUP
440-414-2740/877-855-8449

Your assets › Equities › Mutual funds (continued)

Holding	Number of shares	Purchase price/ Average price per share ($)	Client investment ($)	Cost basis ($)	Price per share on Dec 31 ($)	Value on Dec 31 ($)	Unrealized (tax) gain or loss ($)	Investment return ($)	Holding period
Symbol LVOAX									
Trade date Oct 1, 09	4,201 681	11 899	50,000 00	50,000 00	20 600	86,554 62	36,554 62		LT
Total reinvested	442 530	19 487		8,623 64	20 600	9,116 12	492 48		
Security total	4,644 211	12 623	50,000 00	58,623 64		95,670 74	37,047 10	45,670 74	
TETON WESTWOOD MIGHTY MITES FUND CLASS AAA									
Symbol WEMMX									
Trade date Jul 23, 09	2,064 410	12 109	25,000 00	25,000 00	24 450	50,474 82	25,474 82		LT
Total reinvested	295 126	19 692		5,811 90	24 450	7,215 83	1,403 93		
Security total	2,359 536	13 058	25,000 00	30,811 90		57,690 65	26,878 75	32,690 65	
THORNBURG INTERNATIONAL VALUE FUND CLASS A									
Symbol TGVAX									
Trade date Oct 1, 09	2,137 666	23 389	50,000 00	50,000 00	31 390	67,101 34	17,101 34		LT
Total reinvested	79 550	25 993		2,067 78	31 390	2,497 07	429 29		
EAI $532 Current yield 0 76%									
Security total	2,217 216	23 483	50,000 00	52,067 78		69,598 41	17,530 63	19,598 41	
Total			**$217,322.52**	**$241,150.82**		**$355,376.60**	**$114,225.80**	**$138,054.08**	

Total estimated annual income: $2,180

Other equity investments

Cost basis and gains and losses have not been adjusted automatically for return of capital payments
Restricted security values are estimated for informational purposes See *Important information about your statement* at the end of this document for additional information

Holding	Trade date	Number of shares	Purchase price/ Average price per share ($)	Cost basis ($)	Price per share on Dec 31 ($)	Value on Dec 31 ($)	Unrealized gain or loss ($)	Holding period
LINN ENERGY LLC UNITS REPSTG LTD LIABILITY CO INTS								
Symbol LINE Exchange OTC								
EAI $435 Current yield 9 42%	Aug 31, 11	150 000	37 985	5,697 83	30 790	4,618 50	-1,079 33	LT

Total Equities 625038.48 927652.17

Your assets (continued)

Fixed income

Corporate bonds and notes

Prices are obtained from independent quotation bureaus that use computerized valuation formulas to calculate current values Actual market values may vary and thus gains/losses may not be accurately reflected Cost basis has been adjusted for accreted original issue discount (OID) If you have made a tax election to deduct the premium amortization on taxable debt securities, you may request that UBS adjust cost basis for the bond premium amortization

Holding	Trade date	Total face value at maturity ($)	Purchase price ($)	Cost basis ($)	Price on Dec 31 ($)	Value on Dec 31 ($)	Unrealized gain or loss ($)	Holding period
GENWORTH FINANCIAL INC MW+15BP NTS RATE 05 750% MATURES 06/15/14 ACCRUED INTEREST $25 55 CUSIP 37247DAE6 Moody Baa3 S&P BBB- EAI $288 Current yield 5 63%	Aug 11, 11	10,000 000	96 500	9,650 00	102 075	10,207 50	557 50	LT
HEALTH CARE PPTY INVS B/E RATE 07 072% MATURES 06/08/15 ACCRUED INTEREST $112 95 CUSIP 421915AG4 Moody Baa1 S&P BBB+ EAI $1,768 Current yield 6 54%	Aug 13, 09	25,000 000	99 500	24,875 00	108 207	27,051 75	2,176 75	LT
MERRILL LYNCH & CO INC MED TERM NTS RATE 06 400% MATURES 08/28/17 ACCRUED INTEREST $546 66 CUSIP 59018YJ69 Moody Baa2 S&P A- EAI $1,600 Current yield 5 54%	Jan 05, 12	25,000 000	99 360	24,840 00	115 470	28,867 50	4,027 50	LT
XEROX CORP NTS B/E CALL@MW+40BP RATE 06 350% MATURES 05/15/18 ACCRUED INTEREST $202 84 CUSIP 984121BW2 Moody Baa2 S&P BBB EAI $1,588 Current yield 5 56%	Jul 23, 09	25,000 000	95 500	23,875 00	114 288	28,572 00	4,697 00	LT
Total		**$85,000.000**		**$83,240.00**		**$94,698.75**	**$11,458.75**	
Total accrued interest. $888.00						888.00		
Total estimated annual income: $5,244						95586.75		

Your assets › **Fixed income** (continued)

Closed end funds & Exchange traded products

Total reinvested is the total of all reinvested dividends It does not include any cash dividends It is not a tax lot for the purposes of determining holding periods or cost basis The shares you receive each time you reinvest dividends become a separate tax lot

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Unrealized (tax) gain or loss is the difference between the current value and the cost basis and would generally be your taxable gain or loss if the security was sold on this date The *unrealized (tax) gain or loss* may need to be adjusted for return of capital payments in order to determine the realized gain or loss for tax reporting purposes

Investment return is the current value minus the amount you invested It does not include shares that are not reflected on your statement, including shares that have been realized as either a gain or a loss It also does not include cash dividends that were not reinvested

Holding	Number of shares	Purchase price/ Average price per share ($)	Client investment ($)	Cost basis ($)	Price per share on Dec 31 ($)	Value on Dec 31 ($)	Unrealized (tax) gain or loss ($)	Investment return ($)	Holding period
TEMPLETON EMERGING MKT INCOME									
FUND (DELA)									
Symbol TEI									
Trade date Oct 8, 09	750 000	14 527	10,895 48	10,895 48	13 650	10,237 50	-657 98	-657 98	LT
EAI $750 Current yield 7 33%									

Mutual funds

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Holding	Number of shares	Purchase price/ Average price per share ($)	Client investment ($)	Cost basis ($)	Price per share on Dec 31 ($)	Value on Dec 31 ($)	Unrealized (tax) gain or loss ($)	Investment return ($)	Holding period
ALLIANCEBERNSTEIN									
GLOBAL BOND FUND INC									
FD CL A									
Symbol ANAGX									
Trade date Jul 23, 09	3,355 705	7 449	25,000 00	25,000 00	8 240	27,651 01	2,651 01		LT
Total reinvested	592 525	8 343		4,943 47	8 240	4,882 41	-61 06		
EAI $794 Current yield 2 44%									
Security total	3,948 230	7 584	25,000 00	29,943 47		32,533 41	2,589 95	7,533 42	
AMERICAN CENTURY									
INFLATION ADJUSTED BOND									
CLASS A									

continued next page

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Your assets › **Fixed income** › **Mutual funds** (continued)

Holding	Number of shares	Purchase price/ Average price per share ($)	Client investment ($)	Cost basis ($)	Price per share on Dec 31 ($)	Value on Dec 31 ($)	Unrealized (tax) gain or loss ($)	Investment return ($)	Holding period
Symbol AIAVX									
Trade date Oct 21, 09	2,168 257	11 529	25,000 00	25,000 00	11 490	24,913 26	-86 74		LT
Total reinvested	340 447	12 210		4,157 19	11 490	3,911 73	-245 46		
EAI $356 Current yield 1 24%									
Security total	2,508 704	11 622	25,000 00	29,157 19		28,825 00	-332 20	3,824 99	
FIDELITY ADVISOR									
STRATEGIC INCOME FD CL A									
Symbol FSTAX									
Trade date Sep 2, 09	2,147 766	11 640	25,000 00	25,000 00	12 100	25,987 96	987 96		LT
Total reinvested	634 041	12 366		7,840 74	12 100	7,671 89	-168 85		
EAI $1,193 Current yield 3 54%									
Security total	2,781 807	11 806	25,000 00	32,840 74		33,659 86	819 11	8,659 85	
FRANKLIN/TEMPLETON									
GLOBAL BOND FUND CLASS A									
Symbol TPINX									
Trade date Jul 23, 09	2,259 972	12 069	27,277 86	27,277 86	13 140	29,696 03	2,418 17		LT
Total reinvested	707 993	13 086		9,265 33	13 140	9,303 03	37 70		
EAI $1,424 Current yield 3 65%									
Security total	2,967 965	12 313	27,277 86	36,543 19		38,999 06	2,455 87	11,721 20	
PRINCIPAL INVESTORS									
PREFERRED SECURITIES									
FUND A									
Symbol PPSAX									
Trade date Sep 16, 10	2,492 522	10 030	25,000 00	25,000 00	9 870	24,601 19	-398 81		LT
Total reinvested	641 346	10 099		6,477 52	9 870	6,330 08	-147 44		
EAI $1,692 Current yield 5 47%									
Security total	3,133 868	10 044	25,000 00	31,477 52		30,931 27	-546 25	5,931 27	
SUNAMERICA GNMA									
FUND CLASS A									
Symbol GNMAX									
Trade date Jul 23, 09	1,287 554	11 649	15,000 00	15,000 00	10 560	13,596 57	-1,403 43		LT

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Your assets › Fixed income › Mutual funds (continued)

Holding	Number of shares	Purchase price/ Average price per share ($)	Client investment ($)	Cost basis ($)	Price per share on Dec 31 ($)	Value on Dec 31 ($)	Unrealized (tax) gain or loss ($)	Investment return ($)	Holding period
Trade date Aug 24, 09	851 789	11 739	10,000 00	10,000 00	10 560	8,994 89	-1,005 11		LT
Total reinvested	457 871	11 622		5,321 52	10 560	4,835 12	-486 40		
EAI $673 Current yield 2 45%									
Security total	2,597 214	11 675	25,000 00	30,321 52		27,426 57	-2,894 94	2,426 58	
Total			**$152,277.86**	**$190,283.63**		**$192,375.17**	**$2,091.54**	**$40,097.31**	

Total estimated annual income $6,132

Total Fixed Income 284419.11 298199 42

Other

Closed end funds & Exchange traded products

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Holding	Number of shares	Purchase price/ Average price per share ($)	Client investment ($)	Cost basis ($)	Price per share on Dec 31 ($)	Value on Dec 31 ($)	Unrealized (tax) gain or loss ($)	Investment return ($)	Holding period
TORTOISE POWER & ENERGY									
INFRASTRUCTURE FUND INC									
Symbol TPZ									
Trade date Oct 1, 09	250 000	18 487	4,621 88	4,621 88	25 690	6,422 50	1,800 62		LT
Total reinvested	3 000	19 370		58 11	25 690	77 07	18 96		
EAI $380 Current yield 5 85%									
Security total	253 000	18 498	4,621 88	4,679 99		6,499 57	1,819 58	1,877 69	

Your assets › **Other** (continued)

Mutual funds

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Cost basis is the total purchase cost of the security, including reinvested dividends The cost basis may need to be adjusted for return of capital payments in order to determine the adjusted cost basis for tax reporting purposes

Unrealized (tax) gain or loss is the difference between the current value and the cost basis and would generally be your taxable gain or loss if the security was sold on this date The unrealized (tax) gain or loss may need to be adjusted for return of capital payments in order to determine the realized gain or loss for tax reporting purposes

Investment return is the current value minus the amount you invested It does not include shares that are not reflected on your statement, including shares that have been realized as either a gain or a loss It also does not include cash dividends that were not reinvested

Holding	Number of shares	Purchase price/ Average price per share ($)	Client investment ($)	Cost basis ($)	Price per share on Dec 31 ($)	Value on Dec 31 ($)	Unrealized (tax) gain or loss ($)	Investment return ($)	Holding period
STADION MANAGED									
PORTFOLIO FUND CLASS A									
Symbol ETFFX									
Trade date Mar 17, 10	1,042 753	9 589	10,000 00	10,000 00	10 240	10,677 78	677 78		LT
Total reinvested	22 829	9 488		216 62	10 240	233 77	17 15		
Security total	1,065 582	9 588	10,000 00	10,216 62		10,911 55	694 93	911 55	
			TOTAL OTHER	14896.61		17411.12			

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.
▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9 and 10.
▶ Information about Schedule D and its separate instructions is at *www.irs.gov/form1041.*

OMB No 1545-0092

2013

Name of estate or trust: JAMES J. AND SHARON R. ABEL FOUNDATION
C/O JAMES J. ABEL, PRESIDENT

Employer identification number: 26-1248696

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions) However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with **Box A** checked	31,313.	33,798.		-2,485.
2 Totals for all transactions reported on Form(s) 8949 with **Box B** checked				
3 Totals for all transactions reported on Form(s) 8949 with **Box C** checked				

4 Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824	4	
5 Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts	5	
6 Short-term capital loss carryover Enter the amount, if any, from line 9 of the 2012 Capital Loss Carryover Worksheet	6	( )
7 **Net short-term capital gain or (loss).** Combine lines 1a through 6 in column (h). Enter here and on line 17, column (3) on the back ▶	7	-2,485.

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions) However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with **Box D** checked	21,280.	20,439.		841.
9 Totals for all transactions reported on Form(s) 8949 with **Box E** checked	133,499.	96,296.		37,203.
10 Totals for all transactions reported on Form(s) 8949 with **Box F** checked				

11 Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824	11	
12 Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts	12	
13 Capital gain distributions	13	
14 Gain from Form 4797, Part I	14	
15 Long-term capital loss carryover. Enter the amount, if any, from line 14 of the 2012 Capital Loss Carryover Worksheet	15	( )
16 **Net long-term capital gain or (loss).** Combine lines 8a through 15 in column (h) Enter here and on line 18a, column (3) on the back ▶	16	38,044.

For Paperwork Reduction Act Notice, see the Instructions for Form 1041. **Schedule D (Form 1041) 2013**

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
17	**Net short-term gain or (loss)**	17			-2,485.
18	**Net long-term gain or (loss):**				
a	Total for year	18a			38,044.
b	Unrecaptured section 1250 gain (see line 18 of the wrksht.)	18b			
c	28% rate gain	18c			
19	**Total net gain or (loss).** Combine lines 17 and 18a ▶	19			35,559.

Note: *If line 19, column (3), is a net gain, enter the gain on Form 1041, line 4 (or Form 990-T, Part I, line 4a) If lines 18a and 19, column (2), are net gains, go to Part V, and **do not** complete Part IV If line 19, column (3), is a net loss, complete Part IV and the **Capital Loss Carryover Worksheet**, as necessary*

Part IV Capital Loss Limitation

20 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 19, column (3) **or** b $3,000 . . . 20 ( )

Note: *If the loss on line 19, 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 18a and 19 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 18b, col (2) or line 18c, 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 18a and 19 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 18b, col (2) or line 18c, col (2) is more than zero

21	Enter taxable income from Form 1041, line 22 (or Form 990-T, line 34)	21	
22	Enter the **smaller** of line 18a or 19 in column (2) but not less than zero	22	
23	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)	23	
24	Add lines 22 and 23	24	
25	If the estate or trust is filing Form 4952, enter the amount from line 4g; otherwise, enter -0- ▶	25	
26	Subtract line 25 from line 24 If zero or less, enter -0-	26	
27	Subtract line 26 from line 21 If zero or less, enter -0-	27	
28	Enter the **smaller** of the amount on line 21 or $2,450	28	
29	Enter the **smaller** of the amount on line 27 or line 28	29	
30	Subtract line 29 from line 28. If zero or less, enter -0-. This amount is taxed at 0% ▶	30	
31	Enter the smaller of line 21 or line 26	31	
32	Subtract line 30 from line 26	32	
33	Enter the **smaller** of line 21 or $11,950	33	
34	Add lines 27 and 30	34	
35	Subtract line 34 from line 33 If zero or less, enter -0-	35	
36	Enter the **smaller** of line 32 or line 35	36	
37	Multiply line 36 by 15% ▶	37	
38	Enter the amount from line 31	38	
39	Add lines 30 and 36	39	
40	Subtract line 39 from line 38 If zero or less, enter -0-	40	
41	Multiply line 40 by 20% ▶	41	
42	Figure the tax on the amount on line 27. Use the 2013 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)	42	
43	Add lines 37, 41, and 42	43	
44	Figure the tax on the amount on line 21 Use the 2013 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)	44	
45	**Tax on all taxable income.** Enter the **smaller** of line 43 or line 44 here and on Form 1041, Schedule G, line 1a (or Form 990-T, line 36) ▶	45	

Form **8949**

Department of the Treasury
Internal Revenue Service

Sales and Other Dispositions of Capital Assets

▶ Information about Form 8949 and its separate instructions is at *www.irs.gov/form8949.*

▶ File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

OMB No 1545-0074

2013

Attachment Sequence No **12A**

Name(s) shown on return	Social security number or taxpayer identification number
JAMES J. AND SHARON R. ABEL FOUNDATION	26-1248696

Most brokers issue their own substitute statement instead of using Form 1099-B They also may provide basis information (usually your cost) to you on the statement even if it is not reported to the IRS Before you check Box A, B, or C below, determine whether you received any statement(s) and, if so, the transactions for which basis was reported to the IRS Brokers are required to report basis to the IRS for most stock you bought in 2011 or later

Part I **Short-Term.** Transactions involving capital assets you held one year or less are short-term. For long-term transactions, see page 2.

Note. You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the total directly on Schedule D, line 1a; you are not required to report these transactions on Form 8949 (see instructions).

You *must* check Box A, B, *or* C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- [X] **(A)** Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- [ ] **(B)** Short-term transactions reported on Form(s) 1099-B showing basis was **not** reported to the IRS
- [ ] **(C)** Short-term transactions not reported to you on Form 1099-B

1 (a) Description of property (Example 100 sh XYZ Co)	(b) Date acquired (Mo , day, yr)	(c) Date sold or disposed (Mo , day, yr)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the **Note** below and see *Column (e)* in the separate instructions	**Adjustment, if any, to gain or loss.** If you enter an amount in column (g), enter a code in column (f) **See the separate instructions.** (f) Code(s) from instructions	(g) Amount of adjustment	**(h) Gain or (loss).** Subtract column (e) from column (d) and combine the result with column (g)
UBS FINANCIAL - SEE ATTACHED	VARIOUS	VARIOUS	31,313.	33,798.			-2,485.
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, **line 1b** (if **Box A** above is checked), **line 2** (if **Box B** above is checked), or **line 3** (if **Box C** above is checked) ▶			31,313.	33,798.			-2,485.

Note. If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

Name(s) shown on return (Name and SSN or taxpayer identification no not required if shown on other side)	Social security number or taxpayer identification number
JAMES J. AND SHARON R. ABEL FOUNDATION	26-1248696

Most brokers issue their own substitute statement instead of using Form 1099-B They also may provide basis information (usually your cost) to you on the statement even if it is not reported to the IRS Before you check Box D, E, or F below, determine whether you received any statement(s) and, if so, the transactions for which basis was reported to the IRS Brokers are required to report basis to the IRS for most stock you bought in 2011 or later

Part II **Long-Term.** Transactions involving capital assets you held more than one year are long term. For short-term transactions, see page 1.

Note. You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the total directly on Schedule D, line 8a; you are not required to report these transactions on Form 8949 (see instructions).

You *must* check Box D, E, *or* F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

[X] **(D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)

[ ] **(E)** Long-term transactions reported on Form(s) 1099-B showing basis was **not** reported to the IRS

[ ] **(F)** Long-term transactions not reported to you on Form 1099-B

1 (a) Description of property (Example 100 sh XYZ Co)	(b) Date acquired (Mo, day, yr)	(c) Date sold or disposed (Mo, day, yr)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the **Note** below and see *Column (e)* in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f) See the separate instructions. (f) Code(s) from instructions	(g) Amount of adjustment	(h) **Gain or (loss).** Subtract column (e) from column (d) and combine the result with column (g)
UBS FINANCIAL - SEE ATTACHED	VARIOUS	VARIOUS	21,280.	20,439.			841.
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts) Enter each total here and include on your Schedule D, **line 8b** (if **Box D** above is checked), **line 9** (if **Box E** above is checked), or **line 10** (if **Box F** above is checked) ▶			21,280.	20,439.			841.

Note. If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis See *Column (g)* in the separate instructions for how to figure the amount of the adjustment

Name(s) shown on return (Name and SSN or taxpayer identification no not required if shown on other side)	Social security number or taxpayer identification number
JAMES J. AND SHARON R. ABEL FOUNDATION	26-1248696

Most brokers issue their own substitute statement instead of using Form 1099-B They also may provide basis information (usually your cost) to you on the statement even if it is not reported to the IRS Before you check Box D, E, or F below, determine whether you received any statement(s) and, if so, the transactions for which basis was reported to the IRS Brokers are required to report basis to the IRS for most stock you bought in 2011 or later.

Part II **Long-Term.** Transactions involving capital assets you held more than one year are long term. For short-term transactions, see page 1.

Note. You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the total directly on Schedule D, line 8a; you are not required to report these transactions on Form 8949 (see instructions).

You *must* check Box D, E, *or* F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- [ ] **(D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- [X] **(E)** Long-term transactions reported on Form(s) 1099-B showing basis was **not** reported to the IRS
- [ ] **(F)** Long-term transactions not reported to you on Form 1099-B

1 (a) Description of property (Example 100 sh XYZ Co)	(b) Date acquired (Mo , day, yr)	(c) Date sold or disposed (Mo , day, yr)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the **Note** below and see *Column (e)* in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f) **See the separate instructions.** (f) Code(s) from instructions	(g) Amount of adjustment	(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
UBS FINANCIAL - SEE ATTACHED	VARIOUS	VARIOUS	133,499.	96,296.			37,203.
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts) Enter each total here and include on your Schedule D, **line 8b** (if **Box D** above is checked), **line 9** (if **Box E** above is checked), or **line 10** (if **Box F** above is checked) ▶			133,499.	96,296.			37,203.

Note. If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis See *Column (g)* in the separate instructions for how to figure the amount of the adjustment

JSA
3X2616 2 000

UBS Financial Services Inc.
1000 Harbor Boulevard
Weehawken, NJ 07086-6790
Federal ID 13-2638166

Your Financial Advisor:
THE HOLLAND GROUP
440-414-2740/877-855-8449

Payer:
JAMES J AND SHARON R ABEL
FOUNDATION
2949 NORTH PARK BLVD
CLEVELAND HTS OH 44118-4037

2013 Consolidated Form 1099

Copy B, For Recipient
Account Number: 9N 00318 TM
Tax Identification Number: 26-1248696

SCHEDULE D-1

Proceeds from Broker Transactions Details Reported on Form 1099-B (OMB No. 1545-0715)

Consistent with IRS guidance, transactions are grouped into section(s) based upon whether the security is covered or noncovered, and whether the term is short or long Transactions for which the term cannot be determined are grouped in a separate section. As a result, the substitute Form 1099-B could have up to five separate sections, each with a heading identifying which securities are included and how to report the transactions on Form 8949 When available, basis information will be displayed in sections where basis is not required to be reported to the IRS A security is a "covered security" and subject to basis reporting requirements if it is acquired on or after its corresponding effective date For stock in a corporation, the effective date is January 1, 2011 For stock in a mutual fund the effective date is January 1, 2012 UBS is not required to report basis to the IRS for any securities acquired before 2011 IRS regulations now require that brokers report short sales for the year in which the short sale is closed The possible application of the "Constructive Sale" provisions (Sec 1259) for short-against-the box transactions is not required and thus not reflected here Clients may wish to discuss the potential application of this provision with their tax advisors

The cost basis of the oldest security lot (first-in, first-out or FIFO method of accounting) is assigned to a sale to calculate Gain/Loss unless you identified a specific lot (a "versus purchase" or "VSP" order) when you placed your sell order 2013 Gain/Loss for transactions with trade dates through 12/31/13 has been incorporated into this statement The net gain or loss for each transaction is calculated based on the sales amount less cost basis with any wash sale loss disallowed Although we apply wash sale rules to covered lots of identical securities there are other circumstances to be considered that may result in or negate wash sales Gain or loss is not calculated on the sale or redemption of certain Structured Products and certain grantor trusts with collectible or foreign currency as it may be ordinary, and not capital gain or loss These gains or losses will not be included on the gain or loss subtotal and total amounts Where applicable, symbol (2) will be printed to the right of the gain or loss subtotal and total amounts Net gain or loss is not reported to the IRS

In Box 2a gross proceeds are reported less commissions and option premiums Sale amounts with "±" symbol indicate where an option premium adjustment has been made If Box 2b is checked, a loss based on the amount reported in Box 2a is not allowed

Beginning in 2012 basis for both covered and noncovered securities have been adjusted for all capital changes Prior to 2012, basis may not have been adjusted for noncovered tax lots The Original Cost Basis column is only populated for transactions of securities that have had their basis reduced due to premium amortization or increased due to OID accretion Cost basis for coupon tax-exempt municipal securities (including securities subject to AMT) has been adjusted for mandatory amortization of bond premium The OID amount reported on your Form 1099-OID is not adjusted for market discount amortized acquisition premium, or bond premium Therefore the amortization and accretion adjustments used here may not be consistent with the Form 1099-OID amounts reported to the IRS because the reporting requirements are different

Please check with your tax advisor and/or read the tax-related disclosure materials associated with those products

Type of Gain/Loss: Short Term (Box 1c)

Short-term transactions reported on Form 1099-B - basis reported to the IRS, Report on Form 8949, Part I, with **Box A** checked

In this sub-section Date acquired, Cost or Other Basis, and Wash Sale Loss disallowed are reported to the IRS (Box 6b checked).

Activity type	Quantity / face value (Box 1e)	Original cost basis ($)	Date acquired (Box 1b)	Date of sale / exchange (Box 1a)	Sale amount (Box 2a) ($)	Cost or other basis (Box 3) ($)	Wash sale loss disallowed (Box 5) ($)	Federal income tax withheld (Box 4) ($)	Loss not allowed (Box 2b)	Gain/Loss ($)
Description (Box 8) ANADARKO PETROLEUM CORP						CUSIP 032511107	Symbol (Box 1d) APC			
Sell	**70.0000**		07/05/13	12/09/13	**6,003.70**	**6,155 51**				**(151.81)**
Description (Box 8) GENL MILLS INC						CUSIP 370334104	Symbol (Box 1d) GIS			
Sell	**305.0000**		09/19/12	01/10/13	**12,630.32**	**12,251.85**				**378 47**
Description (Box 8) OCCIDENTAL PETROLEUM CRP						CUSIP 674599105	Symbol (Box 1d) OXY			
Sell	**145.0000**		03/01/12	02/14/13	**12,548 53**	**15,165.65**				**(2,617 12)**

continued next page

UBS Financial Services Inc.
1000 Harbor Boulevard
Weehawken, NJ 07086-6790
Federal ID 13-2638166

Your Financial Advisor:
THE HOLLAND GROUP
440-414-2740/877-855-8449

Payer:
JAMES J AND SHARON R ABEL
FOUNDATION
2949 NORTH PARK BLVD
CLEVELAND HTS OH 44118-4037

2013 Consolidated Form 1099

Copy B, For Recipient
Account Number: 9N 00318 TM
Tax Identification Number: 26-1248696

SCHEDULE D-1

Proceeds from Broker Transactions Details Reported on Form 1099-B (OMB No. 1545-0715) (continued)

Short-term transactions reported on Form 1099-B - basis reported to the IRS, Report on Form 8949, Part I, with **Box A** checked (continued)

In this sub-section Date acquired Cost or Other Basis, and Wash Sale Loss disallowed are reported to the IRS (Box 6b checked).

Activity type	Quantity / face value (Box 1e)	Original cost basis ($)	Date acquired (Box 1b)	Date of sale / exchange (Box 1a)	Sale amount (Box 2a) ($)	Cost or other basis (Box 3) ($)	Wash sale loss disallowed (Box 5) ($)	Federal income tax withheld (Box 4) ($)	Loss not allowed (Box 2b)	Gain/Loss ($)
Description (Box 8) THE GABELLI GOLD FUND INC CLASS AAA					CUSIP 36239R107	Symbol (Box 1d) GOLDX				
Sell	**10.3810**		12/27/12	10/31/13	**130.49**	**224.74**				**(94.25)**
Short-term total Box A, Part I	**530.3810**				**$31,313 04**	**$33,797.75**				**$(2,484.71)**

Type of Gain/Loss: Long Term (Box 1c)

Long-term transactions reported on Form 1099-B - basis reported to the IRS, Report on Form 8949, Part II, with **Box D** checked

In this sub-section Date acquired, Cost or Other Basis, and Wash Sale Loss disallowed are reported to the IRS (Box 6b checked).

Activity type	Quantity / face value (Box 1e)	Original cost basis ($)	Date acquired (Box 1b)	Date of sale / exchange (Box 1a)	Sale amount (Box 2a) ($)	Cost or other basis (Box 3) ($)	Wash sale loss disallowed (Box 5) ($)	Federal income tax withheld (Box 4) ($)	Loss not allowed (Box 2b)	Gain/Loss ($)
Description (Box 8) APACHE CORP					CUSIP 037411105	Symbol (Box 1d) APA				
Sell	**75.0000**		07/07/11	07/05/13	**6,129.86**	**9,465.75**				**(3,335.89)**
Description (Box 8) CINN FINANCIAL CORP					CUSIP 172062101	Symbol (Box 1d) CINF				
Sell	**300.0000**		06/15/12	12/18/13	**15,150.41**	**10,973.28**				**4,177.13**
Long-term total Box D, Part II	**375.0000**				**$21,280.27**	**$20,439.03**				**$841.24**

continued next page

UBS Financial Services Inc.
1000 Harbor Boulevard
Weehawken, NJ 07086-6790
Federal ID 13-2638166

Your Financial Advisor:
THE HOLLAND GROUP
440-414-2740/877-855-8449

Payer:
JAMES J AND SHARON R ABEL
FOUNDATION
2949 NORTH PARK BLVD
CLEVELAND HTS OH 44118-4037

2013 Consolidated Form 1099

Copy B, For Recipient
Account Number: 9N 00318 TM
Tax Identification Number: 26-1248696

SCHEDULE D-1

Proceeds from Broker Transactions Details Reported on Form 1099-B (OMB No. 1545-0715) (continued)

Type of Gain/Loss: Long Term (Box 1c)

Long-term transactions reported on Form 1099-B - basis **Not** reported to the IRS, Report on Form 8949, Part II, with **Box E** checked

In this sub-section Date acquired, Cost or Other Basis, and Wash Sale Loss disallowed are not reported to the IRS (Box 6a checked)

Activity type	Quantity / face value (Box 1e)	Original cost basis ($)	Date acquired (Box 1b)	Date of sale / exchange (Box 1a)	Sale amount (Box 2a) ($)	Cost or other basis (Box 3) ($)	Wash sale loss disallowed (Box 5) ($)	Federal income tax withheld (Box 4) ($)	Loss not allowed (Box 2b)	Gain/Loss ($)
Description (Box 8) ABBOTT LABS						*CUSIP* 002824100	*Symbol (Box 1d)* ABT			
Sell	100 0000		07/23/09	04/15/13	3,683 29	2,107 55				1,575 74
Sell	100 0000		09/02/09	04/15/13	3,683 28	2,166 07				1,517 21
Sub Total	**200 0000**				**7,366.57**	**4,273 62**				**3,092.95**
Description (Box 8) ABBVIE INC COM						*CUSIP* 00287Y109	*Symbol (Box 1d)* ABBV			
Sell	100 0000		07/23/09	12/23/13	5,260 95	2 285 45				2,975 50
Sell	100 0000		09/02/09	12/23/13	5,260 94	2,348 92				2,912 02
Sub Total	**200.0000**				**10,521.89**	**4,634.37**				**5,887 52**
Description (Box 8) ACE LTD CHF						*CUSIP* H0023R105	*Symbol (Box 1d)* ACE			
Sell	**200.0000**		10/01/09	06/17/13	**17,873.94**	**10,847.70**				**7,026 24**
Description (Box 8) ALCOA INC B/E 06 000% 071513 DTD071508 CALL@MW+45BP						*CUSIP* 013817AR2				
Redemption	**25,000.0000**		07/23/09	06/28/13	**25,064.88**	**24,812.50**				**252.38**
Description (Box 8) ANNALY CAPITAL MANAGEMENT INC REIT						*CUSIP* 035710409	*Symbol (Box 1d)* NLY			
Sell	**300.0000**		12/02/10	12/30/13	**2,929.45**	**5,443.95**				**(2,514 50)**

continued next page

SCHEDULE D-1

Proceeds from Broker Transactions Details Reported on Form 1099-B (OMB No. 1545-0715) (continued)

Long-term transactions reported on Form 1099-B - basis **Not** reported to the IRS, Report on Form 8949, Part II, with **Box E** checked (continued)

In this sub-section Date acquired, Cost or Other Basis and Wash Sale Loss disallowed are not reported to the IRS (Box 6a checked)

Activity type	Quantity / face value (Box 1e)	Original cost basis ($)	Date acquired (Box 1b)	Date of sale / exchange (Box 1a)	Sale amount (Box 2a) ($)	Cost or other basis (Box 3) ($)	Wash sale loss disallowed (Box 5) ($)	Federal income tax withheld (Box 4) ($)	Loss not allowed (Box 2b)	Gain/Loss ($)
Description (Box 8) ENTERPRISE PRODUCTS PARTNER LP MLP					*CUSIP* 293792107	*Symbol (Box 1d)* EPD				
Sell	252 0000		08/03/09	12/09/13	15,711 95	4,627 48				11,084 47
Sell	152 0000		09/02/09	12/09/13	9,477 05	2,749 13				6,727 92
Sub Total	**404.0000**				**25,189.00**	**7,376.61**				**17,812.39**
Description (Box 8) GOLDMAN SACHS GROUP INC					*CUSIP* 38141G104	*Symbol (Box 1d)* GS				
Sell	**50.0000**		05/12/10	08/16/13	**8,020.76**	**7,232.98**				**787.78**
Description (Box 8) NORTHROP GRUMMAN CORP					*CUSIP* 666807102	*Symbol (Box 1d)* NOC				
Sell	100 0000		08/03/09	01/10/13	6,723 99	4,145 87				2,578 12
Sell	50 0000		09/02/09	01/10/13	3,362 00	2,160 19				1,201 81
Sell	50 0000		10/01/09	01/10/13	3,361 99	2,279 87				1,082 12
Sub Total	**200.0000**				**13,447.98**	**8,585.93**				**4,862.05**
Description (Box 8) PRAXAIR INC					*CUSIP* 74005P104	*Symbol (Box 1d)* PX				
Sell	**100.0000**		08/03/09	02/26/13	**11,046.56**	**7,840.90**				**3,205 66**
Description (Box 8) TARGET CORP					*CUSIP* 87612E106	*Symbol (Box 1d)* TGT				
Sell	**100.0000**		07/23/09	04/16/13	**6,805.86**	**4,250.78**				**2,555.08**
Description (Box 8) THE GABELLI GOLD FUND INC CLASS AAA					*CUSIP* 36239R107	*Symbol (Box 1d)* GOLDX				
Sell	89 2040		07/23/09	10/31/13	1,121 29	2,315 74				(1,194 45)
Sell	99 0880		08/24/09	10/31/13	1,245 54	2,500 00				(1,254 46)

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SCHEDULE D-1

Proceeds from Broker Transactions Details Reported on Form 1099-B (OMB No. 1545-0715) (continued)

Long-term transactions reported on Form 1099-B - basis **Not** reported to the IRS, Report on Form 8949, Part II, with **Box E** checked (continued)

In this sub-section Date acquired, Cost or Other Basis, and Wash Sale Loss disallowed are not reported to the IRS (Box 6a checked)

Activity type	Quantity / face value (Box 1e)	Original cost basis ($)	Date acquired (Box 1b)	Date of sale / exchange (Box 1a)	Sale amount (Box 2a) ($)	Cost or other basis (Box 3) ($)	Wash sale loss disallowed (Box 5) ($)	Federal income tax withheld (Box 4) ($)	Loss not allowed (Box 2b)	Gain/Loss ($)
Description (Box 8) THE GABELLI GOLD FUND INC CLASS AAA					*CUSIP* 36239R107	*Symbol (Box 1d)* GOLDX				
Sell	93 0060		09/02/09	10/31/13	1,169 08	2,500 00				(1,330 92)
Sell	9 6880		12/29/09	10/31/13	121 78	290 45				(168 67)
Sell	29 3760		12/29/10	10/31/13	369 26	1,047 55				(678 29)
Sell	10 8870		12/29/10	10/31/13	136 85	388 23				(251 38)
Sell	84 9360		12/28/11	10/31/13	1,067 64	1,954 37				(886 73)
Sub Total	**416.1850**				**5,231.44**	**10,996.34**				**(5,764.90)**
Long-term total Box E, Part II	**27,170.1850**				**$133,498.33**	**$96,295.68**				**$37,202.65**
Total					**$186,091.64**					

UBS Financial Services Inc.
1000 Harbor Boulevard
Weehawken, NJ 07086-6790
Federal ID 13-2638166

Your Financial Advisor
THE HOLLAND GROUP
440-414-2740/877-855-8449

Payer
JAMES J AND SHARON R ABEL
FOUNDATION
2949 NORTH PARK BLVD
CLEVELAND HTS OH 44118-4037

2013 Consolidated Form 1099

Copy B, For Recipient
Account Number: 9N 00318 TM
Tax Identification Number: 26-1248696

2013 Realized Gain/Loss Summary (Includes sale proceeds not reported on Form 1099-B)

SCHEDULE D-1

This section summarizes your realized gain/loss for transactions reported on Form 1099 B and those transactions not reported on Form 1099 B

- *Transactions with box A or box D checked were reported to the IRS on Form 1099-B with cost basis*
- *Transactions with box B or box E checked were reported to the IRS on Form 1099 B without cost basis*
- *Transactions with box C or box F checked were not reported to the IRS on Form 1099 B*

For transactions where term is unknown to UBS, please rely on the confirmations previously provided to you as your official record

Net gain or loss subtotal and total amounts with symbol (2) do not include tax lots where gain or loss was not calculated

Description	Sale amount	Cost/other basis	Wash sale loss disallowed	Net Gain/Loss
Short-term Gain/Loss				
Short-term totals with box A checked in Part I	31,313 04	33 797 75		(2 484 71)
Total short-term	$31,313 04	$33 797 75		$(2,484 71)
Long-term Gain/Loss				
Long-term totals with box D checked in Part II	21,280 27	20,439 03		841 24
Long-term totals with box E checked in Part II	133,498 33	96,295 68		37,202 65
Total long-term	$154,778 60	$116,734 71		$38,043 89
Sub Total	**$186,091 64**	**$150,532.46**		**$35,559.18**
Totals	**$186,091.64**	**$150,532.46**		**$35,559.18**