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Form

990-PF

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

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

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

OMB No 1545-0052

2013

Open to Public Inspection

For calendar year 2013, or tax year beginning 01-01-2013 , and ending 12-31-2013

Name of foundation The Yelp Foundation		A Employer identification number 45-4001403	
% ROBERT J KROLIK		B Telephone number (see instructions) (415) 908-3801	
Number and street (or P O box number if mail is not delivered to street address) 140 New Montgomery St 9th Fl Suite		C If exemption application is pending, check here <input type="checkbox"/>	
City or town, state or province, country, and ZIP or foreign postal code San Francisco, CA 94105		D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>	
G Check all that apply <input type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input checked="" type="checkbox"/> Address change <input type="checkbox"/> Name change		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>	
H Check type of organization <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>	
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) <input checked="" type="checkbox"/> \$ 31,731,135		J Accounting method <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____ (Part I, column (d) must be on cash basis.)	

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see 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)	0			
	2 Check <input type="checkbox"/> if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities.				
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	1,283,029			
	b Gross sales price for all assets on line 6a 1,568,029				
	7 Capital gain net income (from Part IV, line 2) . . .		1,283,029		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
Operating and Administrative Expenses	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	1,283,029	1,283,029		
	13 Compensation of officers, directors, trustees, etc	0			
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)	14,810	0	0	0
	b Accounting fees (attach schedule)	6,801	0	0	0
	c Other professional fees (attach schedule)				
	17 Interest				
	18 Taxes (attach schedule) (see instructions)	8,315			
	19 Depreciation (attach schedule) and depletion . . .				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications	286			
	23 Other expenses (attach schedule)	2,765			
	24 Total operating and administrative expenses.				
	Add lines 13 through 23	32,977	0	0	0
	25 Contributions, gifts, grants paid	486,987			486,987
	26 Total expenses and disbursements. Add lines 24 and 25	519,964	0	0	486,987
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	763,065			
	b Net investment income (if negative, enter -0-)		1,283,029		
	c Adjusted net income (if negative, enter -0-)				

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)	Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash—non-interest-bearing	626,937	1,680,285	1,680,285
	2	Savings and temporary cash investments			
	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			
	10a	Investments—U S and state government obligations (attach schedule)			
	b	Investments—corporate stock (attach schedule)	8,871,250	30,050,850	30,050,850
	c	Investments—corporate bonds (attach schedule).			
	11	Investments—land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)			
	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)	9,498,187	31,731,135	31,731,135	
Liabilities	17	Accounts payable and accrued expenses	1,359	6,292	
	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)	1,359	6,292	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ <input checked="" type="checkbox"/> and complete lines 24 through 26 and lines 30 and 31.				
	24	Unrestricted	9,496,828	31,724,843	
	25	Temporarily restricted			
	26	Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ <input type="checkbox"/> 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			
	30	Total net assets or fund balances (see page 17 of the instructions)	9,496,828	31,724,843	
	31	Total liabilities and net assets/fund balances (see page 17 of the instructions)	9,498,187	31,731,135	

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	9,496,828
2	Enter amount from Part I, line 27a	2	763,065
3	Other increases not included in line 2 (itemize) ▶ _____	3	21,464,950
4	Add lines 1, 2, and 3	4	31,724,843
5	Decreases not included in line 2 (itemize) ▶ _____	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	31,724,843

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)
1 a	12,500 SHARES OF YELP INC		2011-12-06	2013-09-04
b	12,500 SHARES OF YELP INC		2011-12-06	2013-10-02
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 666,533		142,500	524,033
b 901,496		142,500	758,996
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			524,033
b			758,996
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	1,283,029
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see instructions) If (loss), enter -0- in Part I, line 8		3	

Part V

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

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

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

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

1 Enter the appropriate amount in each column for each year, see page 18 of 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	52,828	10,095,524	0 005233
2011	0	0	0 0
2010			
2009			
2008			

2	Total of line 1, column (d).	2	0 005233
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 002617
4	Enter the net value of noncharitable-use assets for 2013 from Part X, line 5.	4	20,138,138
5	Multiply line 4 by line 3.	5	52,702
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	12,830
7	Add lines 5 and 6.	7	65,532
8	Enter qualifying distributions from Part XII, line 4. 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	8	486,987

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the instructions)					
1a Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1		1	12,830		
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 <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b		2			
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	12,830
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		4			
5 Tax based on investment income. Subtract line 4 from line 3 If zero or less, enter -0-		5	12,830		
6 Credits/Payments		7	6,000		
a 2013 estimated tax payments and 2012 overpayment credited to 2013	6a			6,000	
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	6,000		
8 Enter any penalty for underpayment of estimated tax Check here <input checked="" type="checkbox"/> if Form 2220 is attached		8			
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed		9	6,830		
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 <input checked="" type="checkbox"/> Refunded <input type="checkbox"/>		11			

Part VII-A Statements Regarding Activities				
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	Yes	No
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)?		1b		No
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		No
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation <input type="checkbox"/> \$ _____ (2) On foundation managers <input type="checkbox"/> \$ _____				
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers <input type="checkbox"/> \$ _____				
2 Has the foundation engaged in any activities that have not previously been reported to the IRS?		2		No
If "Yes," attach a detailed description of the activities.				
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		No
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?.		4a		No
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?		5		No
If "Yes," attach the statement required by General Instruction T.				
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either <ul style="list-style-type: none">By language in the governing instrument, orBy 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		No
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	Yes	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) <input checked="" type="checkbox"/> CA				
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	Yes	
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		No
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses.		10		No

Part VII-A

Statements Regarding Activities *(continued)*

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions).	11		No
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		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	Yes	
Website address N/A				
14	The books are in care of ROBERT J KROLIK Telephone no (415) 908-3801 Located at 140 NEW MONTGOMERY ST 9TH FL SAN FRANCISCO CA ZIP+4 94105			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —Check here	15		
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	Yes	No
See 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 page 20 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here.	1b		
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		No
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? If "Yes," list the years 20____, 20____, 20____, 20____			
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 20____, 20____, 20____, 20____			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?			
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		No
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		No

Part VII-B

Statements Regarding Activities for Which Form 4720 May Be Required (continued)

5a	During the year did the foundation pay or incur any amount to			
	(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	(3) Provide a grant to an individual for travel, study, or other similar purposes?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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).	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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.	<input checked="" type="checkbox"/>		
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?	<input type="checkbox"/> Yes <input type="checkbox"/> 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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	6b		No
	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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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
See Additional Data Table				
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
Total number of other employees paid over \$50,000.				

Part VIII

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

3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE".		
(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
Total number of others receiving over \$50,000 for professional services.		

Part IX-A

Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc	Expenses
1 N/A	
2	
3	
4	

Part IX-B

Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1	
2	
All other program-related investments. See page 24 of the instructions	
3	
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	19,589,098
b	Average of monthly cash balances.	1b	855,712
c	Fair market value of all other assets (see instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	20,444,810
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	0
3	Subtract line 2 from line 1d.	3	20,444,810
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	306,672
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	20,138,138
6	Minimum investment return. Enter 5% of line 5.	6	1,006,907

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	1,006,907
2a	Tax on investment income for 2013 from Part VI, line 5.	2a	12,830
b	Income tax for 2013 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	12,830
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	994,077
4	Recoveries of amounts treated as qualifying distributions.	4	
5	Add lines 3 and 4.	5	994,077
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	994,077

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	486,987
b	Program-related investments—total from Part IX-B.	1b	0
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes.	2	0
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required).	3a	0
b	Cash distribution test (attach the required schedule).	3b	0
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	486,987
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	12,830
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	474,157
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				994,077
2 Undistributed income, if any, as of the end of 2013				
a Enter amount for 2012 only.			449,398	
b Total for prior years 2011 , 2010 , 2009		0		
3 Excess distributions carryover, if any, to 2013				
a From 2008.				
b From 2009.				
c From 2010.				
d From 2011.				
e From 2012.				0
f Total of lines 3a through e.	0			
4 Qualifying distributions for 2013 from Part XII, line 4 ▶ \$ 486,987				
a Applied to 2012, but not more than line 2a			449,398	
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.				37,589
e Remaining amount distributed out of corpus	0			
5 Excess distributions carryover applied to 2013 (If an amount appears in column (d), the same amount must be shown in column (a).)	0			0
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	0			
b Prior years' undistributed income Subtract line 4b from line 2b.		0		
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		0		
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				956,488
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. . . .	0			

Part XIV

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. . . .

Check box to indicate whether the organization 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 organization had \$5,000 or more in assets at any time during the year—see instructions.)**

1 Information Regarding Foundation Managers:

■ 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))

• 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

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

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

a The name, address, and telephone number 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	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
Name and address (home or business)				
a Paid during the year See Additional Data Table				
Total			3a	486,987
b Approved for future payment				
Total			3b	

Enter gross amounts unless otherwise indicated


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

Form **990-PF** (2013)


Form 990PF Part VIII Line 1 - List all officers, directors, trustees, foundation managers and their compensation

(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
Jeremy Richard Stoppelman	Chairman of the Board 0 5	0		
3155 Sacramento Street San Francisco, CA 94115				
Geoffrey Lawrence Donaker	President 0 5	0		
3466 Waverley Street Palo Alto, CA 94306				
Robert Jay Krolik	CFO/Treasurer 1 0	0		
568 Kelly Way Palo Alto, CA 94306				
Laurence Anthony Wilson	Secretary 0 5	0		
6322 Colby Street Oakland, CA 94618				
Erica Galos - Aloto	Director 0 5	0		
5216 N 45th Pl Phoenix, AZ 85018				


Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	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
Name and address (home or business)				
a <i>Paid during the year</i>				
826 Valencia 826 Valencia Street San Francisco,CA 94110			Contribution in support of students ages six to eighteen with their creative and expository writing skills and to helping teachers inspire their students to write	100,000
Women's Initiative for Self Employment 1398 Valencia Street San Francisco,CA 94110			Contribution to fund program that offers high-potential, low-income women the training and support they need in order to start and expand their own businesses	100,000
Kiva 875 Howard Street Suite 340 San Francisco,CA 94103			Funding loans to people to alleviate poverty	100,000
Public Knowledge 1818 N Street NW Suite 140 Washington,DC 20036			Contribution in support of openness of the Internet and the public's access to knowledge	25,000
Electronic Frontier Foundation 815 Eddy Street San Francisco,CA 94109			Contribution in support of defending civil liberties in the digital world	25,000
Center for Democracy and Technology 55 New Montgomery Street 513 San Francisco,CA 94105			Contribution in support of user-controlled nature of the Internet and freedom of expression	50,000
893 KPCC Southern California Public Radio 474 South Raymond Avenue Pasadena,CA 91105			Matching contribution made by employee of Yelp, Inc	120
ACLU Foundation 125 Broad Street 18th Floor New York,NY 100042400			Matching contribution made by employee of Yelp, Inc	1,000
Action Against Hunger ACF-USA Action Against Hunger USA Donatio 247 West 37th Street 10th Floor New York,NY 10018			Matching contribution made by employee of Yelp, Inc	35
AIDSLifeCycle (memo FBO Greg Sand) AIDS/LifeCycle c/p LA Gay Lesbi 1625 N Schrader Boulevard Los Angeles,CA 90028			Matching contribution made by employee of Yelp, Inc	100
Alzheimer's Association PO Box 96011 Washington,DC 200906011			Matching contribution made by employee of Yelp, Inc	120
American Heart Association 1 Union St Ste 301 Robbinsville,NJ 08691			Matching contribution made by employee of Yelp, Inc	25
American Red Cross 2025 E St NW Washington,DC 20006			Matching contribution made by employee of Yelp, Inc	3,100
Anti-Cruelty Society (Chicago) Attn Nadine Walmsely/Matching Dona 157 W Grand Avenue Chicago,IL 60654			Matching contribution made by employee of Yelp, Inc	250
Arizona Development Services 20165 N 67th Ave 122A Glendale,AZ 85308			Matching contribution made by employee of Yelp, Inc	1,000
Total  3a				486,987


Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	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
Name and address (home or business)				
a Paid during the year				
Arizona Humane Society 9226 N 15th Ave Phoenix, AZ 85021			Matching contribution made by employee of Yelp, Inc	150
Arthritis Foundation Arthritis Foundation Northwestern PO Box 140512 Toledo, OH 43614			Matching contribution made by employee of Yelp, Inc	50
Augusta Mini Theatre Inc 2548 Deans Bridge Road Augusta, GA 30906			Matching contribution made by employee of Yelp, Inc	76
Bay Area Rescue Mission - King's Club c/o Marshelle Wilburn 2114 Macdona Richmond, CA 94801			Matching contribution made by employee of Yelp, Inc	500
Berkeley Humane Scoiety 2700 Ninth Street Berkeley, CA 94710			Matching contribution made by employee of Yelp, Inc	50
Big Brothers and Big Sisters of Central Arizona 2645 N 24th Street Phoenix, AZ 85008			Matching contribution made by employee of Yelp, Inc	200
Branson School c/o Rebecca Houser PO Box 887 Ross, CA 94957			Matching contribution made by employee of Yelp, Inc	1,000
Building Opportunities For Self-Sufficiency 2065 Kittredge St Ste E Berkeley, CA 94704			Matching contribution made by employee of Yelp, Inc	103
California YMCA Youth & Government 255 Third Street 215 Sacramento, CA 95818			Matching contribution made by employee of Yelp, Inc	50
Campus Crusade for Christ Campus Crusade for Christ/CRU 100 Lake Hart Drive 2400 Orlando, FL 32832			Matching contribution made by employee of Yelp, Inc	1,000
Carnegie Mellon University - General Scholarship F Carnegie Mellon University Attn D Six PPG Place 14th Floor Pittsburgh, PA 152225409			Matching contribution made by employee of Yelp, Inc	250
Catholic Relief Services PO Box 17090 Baltimore, MD 212970303			Matching contribution made by employee of Yelp, Inc	1,100
Chabad of Noe Valley 3771 Cesar Chavez St San Francisco, CA 94110			Matching contribution made by employee of Yelp, Inc	1,000
Child's Play 123 NW 36th Street Suite 210 Seattle, WA 98107			Matching contribution made by employee of Yelp, Inc	1,000
Clemson UniversityNational Scholars Program PO Box 1889 Clemson, SC 296331889			Matching contribution made by employee of Yelp, Inc	125
Total  3a				486,987


Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	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
Name and address (home or business)				
a <i>Paid during the year</i>				
Community Initiatives - Mission Science Workshop 354 Pine Street Suite 700 San Francisco,CA 94104			Matching contribution made by employee of Yelp, Inc	1,000
Cornell University Prison Education Program 101 McGraw Hall Cornell University Ithaca,NY 14853			Matching contribution made by employee of Yelp, Inc	100
Coschoton Foundation PO Box 55 Coschoton,OH 43812			Matching contribution made by employee of Yelp, Inc	3,000
Dickinson College Alumni Parent Engagement PO Box 1773 Carlisle,PA 170132896			Matching contribution made by employee of Yelp, Inc	229
Direct Relief 27 S La Patera Lane Santa Barbara,CA 93117			Matching contribution made by employee of Yelp, Inc	1,000
Electronic Frontier Foundation 815 Eddy Street San Francisco,CA 94109			Matching contribution made by employee of Yelp, Inc	4,525
Emma Willard School 285 Pawling Avenue Troy,NY 12180			Matching contribution made by employee of Yelp, Inc	1,000
FACTSF 1310 Mission St San Francisco,CA 94103			Matching contribution made by employee of Yelp, Inc	100
Fairy Dog Parents PO Box 1342 Duxbury,MA 02332			Matching contribution made by employee of Yelp, Inc	1,000
First Hebrew Congregation of Oakland-Temple Sinai 2808 Summit St Oakland,CA 94609			Matching contribution made by employee of Yelp, Inc	1,000
Football Club of MarinAndare Forte Foundation 161 Humboldt St San Francisco,CA 94901			Matching contribution made by employee of Yelp, Inc	1,000
For the Love of Pits PO Box 19292 Cleveland,OH 44119			Matching contribution made by employee of Yelp, Inc	100
Foundation for Madison's Public Schools 455 Science Drive Suite 130 Madison,WI 53711			Matching contribution made by employee of Yelp, Inc	1,000
Friends of Public Radio Arizona 2323 W 14th St Tempe,AZ 85281			Matching contribution made by employee of Yelp, Inc	100
Friends of the Urban Forest 1007 General Kennedy Ave Ste 1 San Francisco,CA 94129			Matching contribution made by employee of Yelp, Inc	1,000
Total  3a				486,987


Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	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
Name and address (home or business)				
a <i>Paid during the year</i>				
From Chrysalis to Wings 30021 Tomas Road Ste 300 Rancho Santa Margarita, CA 92688			Matching contribution made by employee of Yelp, Inc	1,000
Georgetown Preparatory School Attn Development Office 10900 Rockville Pike North Bethesda, MD 20852			Matching contribution made by employee of Yelp, Inc	1,000
Give Directly Church Street Station PO Box 3221 New York, NY 10008			Matching contribution made by employee of Yelp, Inc	1,000
Give Well 182 Howard Street 208 San Francisco, CA 94105			Matching contribution made by employee of Yelp, Inc	250
Global Fund for Women 222 Sutter Street Suite 500 San Francisco, CA 94108			Matching contribution made by employee of Yelp, Inc	75
Golden Gate National Parks Conservancy Building 201 Fort Mason San Francisco, CA 94123			Matching contribution made by employee of Yelp, Inc	250
Healthy Mothers Healthy Babies 845 22nd Ave Honolulu, HI 96815			Matching contribution made by employee of Yelp, Inc	1,000
HEAR Foundation 141 W Jackson Ste 1404 Chicago, IL 60604			Matching contribution made by employee of Yelp, Inc	1,000
Hebrew Free Loan (Non-Sectarian Fund) 131 Steuart Street Suite 520 San Francisco, CA 94105			Matching contribution made by employee of Yelp, Inc	1,000
Heifer International (Worldbuilders Team) Attn Donor Services PO Box 8058 Little Rock, AR 72203			Matching contribution made by employee of Yelp, Inc	1,000
Immigration Equality 40 Exchange Place Ste 1300 New York, NY 10005			Matching contribution made by employee of Yelp, Inc	250
International Justice Mission PO Box 96961 Washington, DC 20090			Matching contribution made by employee of Yelp, Inc	500
Jewish Family and Children's Services 2150 Post Street San Francisco, CA 94115			Matching contribution made by employee of Yelp, Inc	680
Joe Goode Performance Group 499 Alabama Street 150 San Francisco, CA 94110			Matching contribution made by employee of Yelp, Inc	250
Kiddo 409 Sycamore Avenue Mill Valley, CA 94941			Matching contribution made by employee of Yelp, Inc	1,000
Total  3a				486,987


Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	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
Name and address (home or business)				
a <i>Paid during the year</i>				
Kristi Yamaguchi Always Dream Foundation 125 Railroad Avenue Suite 203 Danville,CA 94526			Matching contribution made by employee of Yelp, Inc	150
Lawyers Committee for Civil Rights of the San Francisco Bay Area 131 Steuart Street Suite 400 San Francisco,CA 94105			Matching contribution made by employee of Yelp, Inc	1,000
Leukemia & Lymphoma Society PO Box 4072 Pittsfield,MA 01202			Matching contribution made by employee of Yelp, Inc	1,000
Lyon-Martin Health Services 1748 Market Street Suite 201 San Francisco,CA 94102			Matching contribution made by employee of Yelp, Inc	1,100
Management Leadership for Tomorrow 5335 Wisconsin Ave NW Suite 805 Washington,DC 20015			Matching contribution made by employee of Yelp, Inc	1,000
Memorial Sloan-Kettering Cancer Center PO Box 27106 New York,NY 100877106			Matching contribution made by employee of Yelp, Inc	500
Mills College Attention Lisa Spivak 5000 MacArthur Blvd Oakland,CA 94613			Matching contribution made by employee of Yelp, Inc	1,000
Monterey Bay Aquarium 886 Cannery row Monterey,CA 93940			Matching contribution made by employee of Yelp, Inc	1,000
National Ovarian Cancer Coalition 2501 Oak Lawn Avenue Suite 435 Dallas,TX 75219			Matching contribution made by employee of Yelp, Inc	50
Native American Connection - Youth Homebase 4520 N Central Ave Suite 600 Phoenix,AZ 85012			Matching contribution made by employee of Yelp, Inc	450
Neighborhood Health Center 155 Lawn Avenue Buffalo,NY 14207			Matching contribution made by employee of Yelp, Inc	1,000
Niles North Fine Arts Parents & Patrons C/O Niles North High School 9800 Lawler Skokie,IL 60077			Matching contribution made by employee of Yelp, Inc	500
North-American Islamic Shelter for the Abused 849 Independence Ave Suite A Mountain View,CA 94043			Matching contribution made by employee of Yelp, Inc	1,000
Northwest Trek Foundation Northwest Trek Wildlife Park Attn 11610 Trek Drive E Eatonvill,WA 98328			Matching contribution made by employee of Yelp, Inc	1,000
Northwestern University 1201 Davis Street Evanston,IL 60208			Matching contribution made by employee of Yelp, Inc	1,000
Total  3a				486,987


Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	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
Name and address (home or business)				
a <i>Paid during the year</i>				
One Degree 2370 Market Street Suite 162 San Francisco, CA 941141575			Matching contribution made by employee of Yelp, Inc	300
Oregon Individual Development Account (IDA) Initia 310 SW Fourth Avenue Suite 715 Portland, OR 97214			Matching contribution made by employee of Yelp, Inc	1,000
Palo Alto Partners in Education PO Box 1557 Palo Alto, CA 94302			Matching contribution made by employee of Yelp, Inc	2,000
Parents Club - West Portal School 5 Lenox Way San Francisco, CA 941271111			Matching contribution made by employee of Yelp, Inc	1,000
Partners in Health PO Box 845578 Boston, MA 022845578			Matching contribution made by employee of Yelp, Inc	1,300
Pat Tillman Foundation 2141 E Broadway Road Suite 115 Tempe, AZ 85282			Matching contribution made by employee of Yelp, Inc	1,000
PAWS Chicago PAWS Chicago Development Office c/o Lauren Lapinski 1997 N Clybou Chicago, IL 60614			Matching contribution made by employee of Yelp, Inc	1,000
Planned Parenthood Arizona Inc 5651 N 7th St Phoenix, AZ 850142500			Matching contribution made by employee of Yelp, Inc	250
Planned Parenthood Federation of America Inc 434 West 33rd Street New York, NY 10001			Matching contribution made by employee of Yelp, Inc	1,200
Polaris Charter Academy 620 N Sawyer Ave Chicago, IL 60624			Matching contribution made by employee of Yelp, Inc	105
Polly Klaas Fondation PO Box 800 Petaluma, CA 94953			Matching contribution made by employee of Yelp, Inc	300
Prayer Center of the Pacific 94-1185 Awaiki Street Waipahu, HI 96797			Matching contribution made by employee of Yelp, Inc	500
Prostate Cancer Foundation 1250 Fourth Street Santa Monica, CA 90401			Matching contribution made by employee of Yelp, Inc	95
Real Options 3315 Almaden Expy Ste 25 San Jose, CA 95118			Matching contribution made by employee of Yelp, Inc	1,000
Rise Inc 4554 E Inverness Ave 216 Mesa, AZ 85206			Matching contribution made by employee of Yelp, Inc	85
Total  3a				486,987


Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	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
Name and address (home or business)				
a <i>Paid during the year</i>				
Room to Read 111 Sutter Street 16th Floor San Francisco, CA 94104			Matching contribution made by employee of Yelp, Inc	750
Rosie's House A Music Academy for Children PO Box 13446 Phoenix, AZ 85002			Matching contribution made by employee of Yelp, Inc	100
San Francisco AIDS Foundation AIDS/LifeCycle c/o San Francisco AI Foundation Dept 34745 PO Box 3 San Francisco, CA 94139			Matching contribution made by employee of Yelp, Inc	750
San Francisco Particular Council of the Society of St Vincent de Paul 1237 Van Ness Ave Suite 200 San Francisco, CA 94109			Matching contribution made by employee of Yelp, Inc	515
Santa Clara University 500 El Camino Real Santa Clara, CA 95053			Matching contribution made by employee of Yelp, Inc	620
Second Harvest Food Bank Attn Development Department 4001 North 1st Street San Jose, CA 95134			Matching contribution made by employee of Yelp, Inc	1,000
SF Bicycle Coalition 833 Market St 10th Floor San Francisco, CA 94103			Matching contribution made by employee of Yelp, Inc	500
Silver Bay YMCA Silver Bay YMCA Attn Development 87 Silver Bay Rd Silver Bay, NY 12874			Matching contribution made by employee of Yelp, Inc	1,000
SpayNeuter Coalition Inc PO Box 544 Lebanon, GA 30146			Matching contribution made by employee of Yelp, Inc	1,000
St Clare's Retreat 2381 Laurel Glen Road Soquel, CA 95073			Matching contribution made by employee of Yelp, Inc	500
St Jude's Children's Research Hospital 262 Danny Thomas Place Memphis, TN 38105			Matching contribution made by employee of Yelp, Inc	100
St Mary School 838 Kearny St San Francisco, CA 94109			Matching contribution made by employee of Yelp, Inc	200
Students of The World 25 Taylor St 401 San Francisco, CA 94102			Matching contribution made by employee of Yelp, Inc	250
Susan G Komen Foundation 5005 LBJ Freeway Suite 250 Dallas, TX 75244			Matching contribution made by employee of Yelp, Inc	1,000
The Animal Union 40 Shakespeare Street Daly City, CA 94014			Matching contribution made by employee of Yelp, Inc	200
Total  3a				486,987

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	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
Name and address (home or business)				
a <i>Paid during the year</i>				
The Children's Place 2 E 59th Street Kansas City, MO 64113			Matching contribution made by employee of Yelp, Inc	995
The Children's Shelter 2939 W Woodlawn San Antonio, TX 78228			Matching contribution made by employee of Yelp, Inc	1,000
The Friendship Circle The Friendship Circle of Greater Ph 2110 E Lincoln Drive Phoenix, AZ 85016			Matching contribution made by employee of Yelp, Inc	1,000
The Hotchkiss School 11 Interlaken Road Lakeville, CT 060392141			Matching contribution made by employee of Yelp, Inc	1,000
The Humane Society US Attn Matching Gifts Program 2100 Washington, DC 20037			Matching contribution made by employee of Yelp, Inc	228
The International Institute of Buffalo 864 Delaware Ave Buffalo, NY 14209			Matching contribution made by employee of Yelp, Inc	1,000
Timmy Global Health 22 E 22nd St Indianapolis, IN 46202			Matching contribution made by employee of Yelp, Inc	1,000
Tiny But Mighty Fund C/O Community Foundation of Middle 3833 Cleghorn Avenue Suite 400 Nashville, TN 37215			Matching contribution made by employee of Yelp, Inc	1,000
Tumml 645 Harrison Street Suite 200 San Francisco, CA 94107			Matching contribution made by employee of Yelp, Inc	2,000
UC Berkeley Foundation Hansoo Lee Fellowship Fund University Relations - Gift Adminis 2080 Addison Street 4200 Berkeley, CA 947204200			Matching contribution made by employee of Yelp, Inc	1,000
UCLA Fund 10920 Wilshire Blvd Suite 1400 Los Angeles, CA 90024			Matching contribution made by employee of Yelp, Inc	200
UCSF Foundation - Campaign for UCSF Mission Bay Hospital Box 45339 San Francisco, CA 941450339			Matching contribution made by employee of Yelp, Inc	1,000
Unicef 125 Maiden Lane New York, NY 10038			Matching contribution made by employee of Yelp, Inc	431
University of Miami Division of University Advancement PO Box 248073 Coral Gables, FL 33124			Matching contribution made by employee of Yelp, Inc	100
Valley of the Sun United Way 1515 East Osborn Rd Phoenix, AZ 85014			Matching contribution made by employee of Yelp, Inc	1,000
Total  3a				486,987

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	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
Name and address (home or business)				
a <i>Paid during the year</i>				
Verve Vertu - Deutsch Institute 24 Main St Dallas, PA 18612			Matching contribution made by employee of Yelp, Inc	200
Wikimedia Foundation PO Box 98204 Washington, DC 200908204			Matching contribution made by employee of Yelp, Inc	250
World Food Program USA 1725 I Street NW Suite 510 Washington, DC 20006			Matching contribution made by employee of Yelp, Inc	100
Wounded Warrior Project PO Box 758517 Topeka, KS 66675			Matching contribution made by employee of Yelp, Inc	300
YaleWomen Inc Yale Women Inc c/o Nancy Stratfo 455 East 57th Street New York, NY 100223065			Matching contribution made by employee of Yelp, Inc	1,000
Year Up Molly Sims Year Up Bay Area 210 S San Francisco, CA 94105			Matching contribution made by employee of Yelp, Inc	2,000
Total  3a				486,987

TY 2013 Accounting Fees Schedule

Name: The Yelp Foundation

EIN: 45-4001403

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING FEE	6,801			

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2013 Depreciation Schedule

Name: The Yelp Foundation

EIN: 45-4001403

Description of Property	Date Acquired	Cost or Other Basis	Prior Years' Depreciation	Computation Method	Rate / Life (# of years)	Current Year's Depreciation Expense	Net Investment Income	Adjusted Net Income	Cost of Goods Sold Not Included
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**TY 2013 Investments Corporate
Stock Schedule****Name:** The Yelp Foundation**EIN:** 45-4001403

Name of Stock	End of Year Book Value	End of Year Fair Market Value
YELP INC. STOCK	30,050,850	30,050,850

TY 2013 Investments - Land Schedule**Name:** The Yelp Foundation**EIN:** 45-4001403

TY 2013 Land, Etc. Schedule**Name:** The Yelp Foundation**EIN:** 45-4001403

TY 2013 Legal Fees Schedule**Name:** The Yelp Foundation**EIN:** 45-4001403

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
LEGAL FEE	14,810			

TY 2013 Other Expenses Schedule**Name:** The Yelp Foundation**EIN:** 45-4001403

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ADMINISTRATIVE EXPENSES	2,715			
BUSINESS REGISTRATION FEE	50			

TY 2013 Other Increases Schedule**Name:** The Yelp Foundation**EIN:** 45-4001403

Description	Amount
UNREALIZED GAIN ON INVESTMENTS	21,464,600
CONTRIBUTION NOT CLAIMED BY ORGANIZATION	350

TY 2013 Taxes Schedule**Name:** The Yelp Foundation**EIN:** 45-4001403

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FEDERAL TAX	7,275			
CA TAX & FILING FEE	1,040			