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## 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 separate instructions is at [www.irs.gov/form990pf](http://www.irs.gov/form990pf).

2013

Open To Public Inspection

For calendar year 2013 or tax year beginning

, and ending

Name of foundation <b>ANDREE D. VAIL TRUST</b>		A Employer identification number <b>87-6272874</b>
Number and street (or P.O. box number if mail is not delivered to street address) <b>4370 LA JOLLA VILLAGE DR., STE. 230</b>		B Telephone number <b>858-453-1215</b>
City or town, state or province, country, and ZIP or foreign postal code <b>SAN DIEGO, CA 92122</b>		C If exemption application is pending, check here <input type="checkbox"/>
G Check all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Address change <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Amended return <input type="checkbox"/> Name change		D 1 Foreign organizations, check here <input type="checkbox"/> 2 Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
H Check type of organization: <input type="checkbox"/> Section 501(c)(3) exempt private foundation <input checked="" type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col (c), line 16) \$ <b>2,484,791.</b>	J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>

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).)		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1 Contributions, gifts, grants, etc., received				N/A	
2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch. B					
3 Interest on savings and temporary cash investments		6,781.	6,781.		STATEMENT 1
4 Dividends and interest from securities		32,026.	32,026.		STATEMENT 2
5a Gross rents					
b Net rental income or (loss)					
6a Net gain or (loss) from sale of assets not on line 10		31,145.			
b Gross sales price for all assets on line 6a <b>1,025,131.</b>					
7 Capital gain net income (from Part IV, line 2)			31,145.		
8 Net short-term capital gain					
9 Income modifications Gross sales less returns and allowances					
10a Less Cost of goods sold					
c Gross profit or (loss)					
11 Other income		2,971.	2,971.		STATEMENT 3
12 Total Add lines 1 through 11		72,923.	72,923.		
13 Compensation of officers, directors, trustees, etc		17,376.	8,688.		8,688.
14 Other employee salaries and wages					
15 Pension plans, employee benefits					
16a Legal fees					
b Accounting fees STMT 4		2,500.	2,500.		0.
c Other professional fees					
17 Interest					
18 Taxes STMT 5		231.	231.		0.
19 Depreciation and depletion					
20 Occupancy					
21 Travel, conferences, and meetings					
22 Printing and publications					
23 Other expenses STMT 6		26,436.	26,436.		0.
24 Total operating and administrative expenses Add lines 13 through 23		46,543.	37,855.		8,688.
25 Contributions, gifts, grants paid		102,000.			102,000.
26 Total expenses and disbursements Add lines 24 and 25		148,543.	37,855.		110,688.
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements		<75,620.>			
b Net investment income (if negative, enter -0-)			35,068.		
c Adjusted net income (if negative, enter -0-)				N/A	

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**Part II Balance Sheets**

Attached schedules and amounts in the description column should be for end-of-year amounts only

		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
<b>Assets</b>	1 Cash - non-interest-bearing	44,777.	12,841.	12,841.
	2 Savings and temporary cash investments	1,042,286.	298,856.	298,856.
	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			
	7 Other notes and loans receivable ▶			
	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			
	b Investments - corporate stock STMT 7	698,309.	1,551,616.	1,919,257.
	c Investments - corporate bonds STMT 8	181,638.	81,638.	84,221.
	11 Investments - land, buildings, and equipment basis ▶			
Less: accumulated depreciation ▶				
12 Investments - mortgage loans				
13 Investments - other STMT 9	238,112.	184,551.	169,616.	
14 Land, buildings, and equipment: basis ▶				
Less: accumulated depreciation ▶				
15 Other assets (describe ▶)				
16 Total assets (to be completed by all filers - see the instructions. Also, see page 1, item 1)	2,205,122.	2,129,502.	2,484,791.	
<b>Liabilities</b>	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			
	22 Other liabilities (describe ▶)			
	23 Total liabilities (add lines 17 through 22)	0.	0.	
<b>Net Assets or Fund Balances</b>	Foundations that follow SFAS 117, check here ▶ <input type="checkbox"/>			
	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 ▶ <input checked="" type="checkbox"/>			
	and complete lines 27 through 31.			
	27 Capital stock, trust principal, or current funds	2,205,122.	2,129,502.	
	28 Paid-in or capital surplus, or land, bldg., and equipment fund	0.	0.	
29 Retained earnings, accumulated income, endowment, or other funds	0.	0.		
30 Total net assets or fund balances	2,205,122.	2,129,502.		
31 Total liabilities and net assets/fund balances	2,205,122.	2,129,502.		

**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	2,205,122.
2 Enter amount from Part I, line 27a	2	<75,620.>
3 Other increases not included in line 2 (itemize) ▶	3	0.
4 Add lines 1, 2, and 3	4	2,129,502.
5 Decreases not included in line 2 (itemize) ▶	5	0.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	2,129,502.

ANDREE D. VAIL TRUST

**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 ATTACHED STATEMENT	P	VARIOUS	12/31/13
b	SEE ATTACHED STATEMENT	P	VARIOUS	12/31/13
c	SEE ATTACHED STATEMENT	P	VARIOUS	12/31/13
d	SEE ATTACHED STATEMENT	P	VARIOUS	12/31/13
e	SEE ATTACHED STATEMENT	P	VARIOUS	12/31/13
f	CAPITAL GAINS DIVIDENDS			
g				
h				
i				
j				
k				
l				
m				
n				
o				

(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 341,341.		318,833.	22,508.
b 201,378.		171,241.	30,137.
c 100,125.		100,161.	<36.>
d 341,857.		340,979.	878.
e 39,831.		62,772.	<22,941.>
f 599.			599.
g			
h			
i			
j			
k			
l			
m			
n			
o			

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) Losses (from col. (h)) Gains (excess of col. (h) gain over col. (k), but not less than "-0-")
a			22,508.
b			30,137.
c			<36.>
d			878.
e			<22,941.>
f			599.
g			
h			
i			
j			
k			
l			
m			
n			
o			

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	31,145.
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). If (loss), enter "-0-" in Part I, line 8 }	3	N/A

**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				
b	SEE ATTACHED STATEMENT			
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	1,025,131.	993,986.	31,145.	
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			31,145.	
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 31,145.
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). If (loss), enter -0- in Part I, line 8		3 N/A

**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	119,718.	2,329,979.	.051382
2011	137,436.	2,616,033.	.052536
2010	115,714.	2,580,259.	.044846
2009	137,489.	2,289,791.	.060044
2008	83,634.	2,737,246.	.030554

2 Total of line 1, column (d)	2	.239362
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	.047872
4 Enter the net value of noncharitable-use assets for 2013 from Part X, line 5	4	2,339,912.
5 Multiply line 4 by line 3	5	112,016.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	351.
7 Add lines 5 and 6	7	112,367.
8 Enter qualifying distributions from Part XII, line 4	8	110,688.

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 <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary-see instructions)		1	701.
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b			
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b).		2	0.
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		3	701.
3 Add lines 1 and 2		4	0.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		5	701.
5 Tax based on investment income Subtract line 4 from line 3. If zero or less, enter -0-			
6 Credits/Payments:			
a 2013 estimated tax payments and 2012 overpayment credited to 2013	6a 1,895.	7	1,895.
b Exempt foreign organizations - tax withheld at source	6b	8	
c Tax paid with application for extension of time to file (Form 8868)	6c	9	
d Backup withholding erroneously withheld	6d	10	1,194.
7 Total credits and payments Add lines 6a through 6d		11	0.
8 Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached			
9 Tax due If the total of lines 5 and 8 is more than line 7, enter amount owed			
10 Overpayment If line 7 is more than the total of lines 5 and 8, enter the amount overpaid			
11 Enter the amount of line 10 to be Credited to 2014 estimated tax	1,194. Refunded		

**Part VII-A Statements Regarding Activities**

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
1b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for the definition)? If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities		X
1c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation \$ 0. (2) On foundation managers. \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. \$ 0.		
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		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		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T		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?		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	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) 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	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		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

N/A

**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)			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)			X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?		X	
Website address ► N/A				
14		The books are in care of ► JOHN W. BROWN Telephone no. ► 858-453-1215		
		Located at ► 4370 LA JOLLA VILLAGE DR., STE. 230, SAN DIEGO, CA ZIP+4 ► 92122		
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	N/A	
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
				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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(2)	Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(3)	Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(4)	Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(5)	Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(6)	Agree to pay money or property to a government official? (Exception Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	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)? Organizations relying on a current notice regarding disaster assistance check here N/A	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	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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
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.) N/A	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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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) N/A	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)**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)?

☐ 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)?

N/A

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?

N/A

☐ 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?

N/A

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.

(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
JOHN W. BROWN 4370 LA JOLLA VILLAGE DR, STE 230 SAN DIEGO, CA 92122	TRUSTEE  5.00	17,376.	0.	0.

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

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

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

0





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

<b>1</b>	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
<b>a</b>	Average monthly fair market value of securities	<b>1a</b>	1,987,555.
<b>b</b>	Average of monthly cash balances	<b>1b</b>	387,990.
<b>c</b>	Fair market value of all other assets	<b>1c</b>	
<b>d</b>	<b>Total</b> (add lines 1a, b, and c)	<b>1d</b>	2,375,545.
<b>e</b>	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	<b>1e</b>	0.
<b>2</b>	Acquisition indebtedness applicable to line 1 assets	<b>2</b>	0.
<b>3</b>	Subtract line 2 from line 1d	<b>3</b>	2,375,545.
<b>4</b>	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	<b>4</b>	35,633.
<b>5</b>	<b>Net value of noncharitable-use assets</b> Subtract line 4 from line 3. Enter here and on Part V, line 4	<b>5</b>	2,339,912.
<b>6</b>	<b>Minimum investment return</b> Enter 5% of line 5	<b>6</b>	116,996.

**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.)

<b>1</b>	Minimum investment return from Part X, line 6	<b>1</b>	116,996.
<b>2a</b>	Tax on investment income for 2013 from Part VI, line 5	<b>2a</b>	701.
<b>b</b>	Income tax for 2013. (This does not include the tax from Part VI.)	<b>2b</b>	
<b>c</b>	Add lines 2a and 2b	<b>2c</b>	701.
<b>3</b>	Distributable amount before adjustments. Subtract line 2c from line 1	<b>3</b>	116,295.
<b>4</b>	Recoveries of amounts treated as qualifying distributions	<b>4</b>	0.
<b>5</b>	Add lines 3 and 4	<b>5</b>	116,295.
<b>6</b>	Deduction from distributable amount (see instructions)	<b>6</b>	0.
<b>7</b>	<b>Distributable amount</b> as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	<b>7</b>	116,295.

**Part XII****Qualifying Distributions** (see instructions)

<b>1</b>	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
<b>a</b>	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	<b>1a</b>	110,688.
<b>b</b>	Program-related investments - total from Part IX-B	<b>1b</b>	0.
<b>2</b>	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	<b>2</b>	
<b>3</b>	Amounts set aside for specific charitable projects that satisfy the:		
<b>a</b>	Suitability test (prior IRS approval required)	<b>3a</b>	
<b>b</b>	Cash distribution test (attach the required schedule)	<b>3b</b>	
<b>4</b>	<b>Qualifying distributions</b> Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	<b>4</b>	110,688.
<b>5</b>	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b	<b>5</b>	0.
<b>6</b>	<b>Adjusted qualifying distributions.</b> Subtract line 5 from line 4	<b>6</b>	110,688.

**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				116,295.
2 Undistributed income, if any, as of the end of 2013				
a Enter amount for 2012 only			101,556.	
b Total for prior years:		0.		
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: ► \$ 110,688.				
a Applied to 2012, but not more than line 2a			101,556.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2013 distributable amount				9,132.
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		0.		
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 instr.			0.	
f Undistributed income for 2013. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2014				107,163.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)	0.			
8 Excess distributions carryover from 2008 not applied on line 5 or line 7	0.			
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				

<b>Part XIV</b>	<b>Private Operating Foundations</b> (see instructions and Part VII-A, question 9)
-----------------	--

N/A

- 1 a** If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 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)

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

- b 85% of line 2a**

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

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

- e Qualifying distributions made directly for active conduct of exempt activities.**

- Subtract line 2d from line 2c

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

- a "Assets" alternative test - enter:  
(1) Value of all assets

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

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

- c "Support" alternative test - enter:

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

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

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

- (4) Gross investment income**

[illegible]

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

## 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) )

NONE

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

NONE

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

- Check here ☒ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. (see 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)

<b>3 Grants and Contributions Paid During the Year or Approved for Future Payment</b>				
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
<b>a Paid during the year</b>				
BALBOA THEATRE FOUNDATION PO BOX 371461 SAN DIEGO, CA 92138	NONE			5,000.
FRIENDS OF CATS 15587 OLDE HWY 80 EL CAJON, CA 92021	NONE			5,000.
LA JOLLA ATHENAEUM 1008 WALL STREET LA JOLLA, CA 92037	NONE			20,000.
LA JOLLA MUSIC SOCIETY 7946 IVANHOE AVE LA JOLLA, CA 92037	NONE			20,000.
LA JOLLA ROTARY FOUNDATION 7755 FAY AVE., STE. D LA JOLLA, CA 92037	NONE			2,000.
<b>Total</b>	<b>SEE CONTINUATION SHEET(S)</b>			<b>102,000.</b>
<b>b Approved for future payment</b>				
NONE				
<b>Total</b>				<b>0.</b>

**3 Grants and Contributions Paid During the Year (Continuation)**

323831  
05-01-13







## FORM 990-PF INTEREST ON SAVINGS AND TEMPORARY CASH INVESTMENTS STATEMENT 1

SOURCE	(A) REVENUE PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME
US BANK	6,781.	6,781.	
TOTAL TO PART I, LINE 3	6,781.	6,781.	

## FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 2

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
US BANK	32,625.	599.	32,026.	32,026.	
TO PART I, LINE 4	32,625.	599.	32,026.	32,026.	

## FORM 990-PF OTHER INCOME STATEMENT 3

DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
OTHER INCOME	2,971.	2,971.	
TOTAL TO FORM 990-PF, PART I, LINE 11	2,971.	2,971.	

## FORM 990-PF ACCOUNTING FEES STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING FEES	2,500.	2,500.		0.
TO FORM 990-PF, PG 1, LN 16B	2,500.	2,500.		0.

FORM 990-PF	TAXES			STATEMENT	5
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
TAXES	231.	231.			0.
TO FORM 990-PF, PG 1, LN 18	231.	231.			0.

FORM 990-PF	OTHER EXPENSES			STATEMENT	6
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
INVESTMENT FEES	26,436.	26,436.			0.
TO FORM 990-PF, PG 1, LN 23	26,436.	26,436.			0.

FORM 990-PF	CORPORATE STOCK		STATEMENT	7
DESCRIPTION	BOOK VALUE		FAIR MARKET VALUE	
CORPORATE STOCK	1,551,616.		1,919,257.	
TOTAL TO FORM 990-PF, PART II, LINE 10B	1,551,616.		1,919,257.	

FORM 990-PF	CORPORATE BONDS		STATEMENT	8
DESCRIPTION	BOOK VALUE		FAIR MARKET VALUE	
CORPORATE BONDS	81,638.		84,221.	
TOTAL TO FORM 990-PF, PART II, LINE 10C	81,638.		84,221.	

FORM 990-PF	OTHER INVESTMENTS	STATEMENT	9
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DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
MUTUAL FUNDS	COST	184,551.	169,616.
TOTAL TO FORM 990-PF, PART II, LINE 13		184,551.	169,616.

## 2013 Tax Information Statement

Page 4 of 19  
Ref 7

**Payer's Name and Address**  
U S BANK, N.A.  
P O BOX 1118, ML CN-OH-W10X  
CINCINNATI, OH 45201-1118

**Account Number** 6731018440  
**Recipient's Tax ID Number** XX-XXX2874  
**Payer's Federal ID Number** 31-1811281  
**Payer's State ID Number:**  
**State** CA  
**Questions?** (513)632-3035  
☐ Corrected ☐ 2nd TIN notice

**Recipient's Name and Address**  
ANDREE D VAIL TRUST  
JOHN WILSON BROWN TRUSTEE  
4370 LA JOLLA VILLAGE DR STE 230  
SAN DIEGO, CA 92122-1250

## 2013 Form 1099-B: Proceeds from Broker and Barter Exchange Transactions

OMB No 1545-0715

Reported to the IRS is Sales Price of stocks, bonds etc , less commissions and option premiums  
Covered (Box 6a is not checked)

Cusip	Description (Box 8)	Stock or Other Symbol (Box 1d)	Quantity Sold (Box 1e)	Date of Sale or Exchange (Box 1a)	Date of Acquisition (Box 1b)	Stocks Bonds, etc. (Box 2a)	Cost or Other Basis (Box 3)	Wash Sale Loss Disallowed (Box 5)	Net Gain or Loss (Box 4)	Federal Income Tax Withheld (Box 6)	State Tax Withheld (Box 15)
<b>Short Term Sales Reported on 1099-B</b>											
00206R102	ATT INC	T									
1170 0000	05/09/2013 04/05/2013		43,604 80			44,449 47	0 00	-844 67	0 00	0 00	
244199105	DEERE & CO	DE									
520 0000	06/12/2013 04/05/2013		43,607 22			44,502 64	0 00	-895 42	0 00	0 00	
253393102	DICKS SPORTING GOODS INC	DKS									
320 0000	08/21/2013 Various		15,062 67			15,382 35	0 00	-299 68	0 00	0 00	
346091705	FOREST OIL CORPORATION	FST									
230 0000	04/05/2013 03/08/2013		1 090 17			1,377 49	0 00	-287 32	0 00	0 00	
369604103	GENERAL ELEC CO	GE									
600 0000	06/20/2013 04/05/2013		14,096 75			13,711 20	0 00	385 55	0 00	0 00	
369604103	GENERAL ELEC CO	GE									
1350 0000	11/26/2013 04/05/2013		36,179 36			30,850 20	0 00	5,329 16	0 00	0 00	
413086109	HARMAN INTERNATIONAL	HAR									
100 0000	08/09/2013 03/08/2013		6 799 39			4,402 11	0 00	2,397 28	0 00	0 00	
452327109	ILLUMINA INC	ILMN									
10 0000	11/20/2013 05/09/2013		919 93			673 56	0 00	246 37	0 00	0 00	

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# 2013 Tax Information Statement

Page 5 of 19  
Ref: 7

**Payer's Name and Address**  
U S BANK, N.A.  
P O BOX 1118, ML CN-OH-W10X  
CINCINNATI, OH 45201-1118

**Account Number:** 6731016440  
**Recipient's Tax ID Number:** XX-XXX2874  
**Payer's Federal ID Number:** 31-1811281  
**Payer's State ID Number:** CA  
**State:** (513)632-3035  
**Questions?**  
☐ Corrected ☐ 2nd TIN notice

**Recipient's Name and Address**  
ANDREE D VAIL TRUST  
JOHN WILSON BROWN TRUSTEE  
4370 LA JOLLA VILLAGE DR STE 230  
SAN DIEGO, CA 92122-1250

Reported to the IRS is Sales Price of stocks, bonds etc., less commissions and option premiums  
Covered (Box 6a is not checked)

Cusip	Description (Box 8)		Stock or Other Symbol (Box 1d)		Wash Sale Loss Disallowed	Net Gain or Loss	Federal Income Tax Withheld	State Tax Withheld
Quantity Sold	Date of Sale or Exchange	Date of Acquisition	Stocks, Bonds, etc.	Cost or Other Basis				
(Box 1e)	(Box 1a)	(Box 1b)	(Box 2a)	(Box 3)	(Box 5)		(Box 4)	(Box 15)
48248A308	KKR FINANCIAL HLDGS LLC		KFN					
2710 0000	02/25/2013	07/31/2012	29,932 83	25,013 30	0 00	4,919 33	0 00	0 00
53217V109	LIFE TECHNOLOGIES CORP		LIFE					
620 0000	11/08/2013	03/06/2013	46,818 48	37,394 80	0 00	9 423 68	0 00	0 00
582839106	MEAD JOHNSON NUTRITION CO		MJN					
600 0000	08/08/2013	04/05/2013	46,782 20	45,315 42	0 00	1,466 78	0 00	0 00
78423R105	SHFL ENTERTAINMENT INC		SHFL					
100 0000	11/25/2013	03/08/2013	2,325 00	1,563 71	0 00	761 29	0 00	0 00
H8817H100	TRANSOCEAN LTD		RIG					
920 0000	12/18/2013	06/06/2013	43,784 51	46,249 69	0 00	-2,465 18	0 00	0 00
989701107	ZIONS BANCORPORATION		ZION					
350 0000	11/08/2013	01/25/2013	10,336 82	7,966 56	0 00	2,370 26	0 00	0 00
Total Short Term Sales Reported on 1099-B			341,339 93	318,832.50	0 00	22,507 43	0 00	0 00
Report on Form 8949, Part I, with Box A checked								
Long Term Sales Reported on 1099-B								
003654100	ABIOMED INC		ABMD					
940 0000	04/05/2013	03/21/2012	15,892 22	21,609 38	0 00	-5,717 16	0 00	0 00

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# 2013 Tax Information Statement

Page 6 of 19  
Ref 7

Payer's Name and Address  
U S BANK, N.A.  
P O BOX 1118, ML CN-OH-W10X  
CINCINNATI, OH 45201-1118

Account Number: 6731016440  
Recipient's Tax ID Number: XX-XXX2874  
Payer's Federal ID Number: 31-1811281  
Payer's State ID Number: CA  
State: (513)632-3035  
Questions? ☐ Corrected ☐ 2nd TIN notice

Recipient's Name and Address  
ANDREE D VAIL TRUST  
JOHN WILSON BROWN TRUSTEE  
4370 LA JOLLA VILLAGE DR STE 230  
SAN DIEGO, CA 92122-1250

Reported to the IRS is Sales Price of stocks, bonds etc., less commissions and option premiums  
Covered (Box 6a is not checked)

Cusip	Description (Box 8)	Stock or Other Symbol (Box 1d)	Quantity Sold (Box 1a)	Date of Sale or Exchange (Box 1a)	Date of Acquisition (Box 1b)	Stocks Bonds, etc. (Box 2a)	Cost or Other Basis (Box 3)	Wash Sale Loss Disallowed (Box 5)	Net Gain or Loss	Federal Income Tax Withheld (Box 4)	State Tax Withheld (Box 15)
205768203	COMSTOCK RESOURCES INC	CRK	1220 0000	06/07/2013	Various	20,759.64	25,215.33	0.00	-4,455.69	0.00	0.00
218681104	CORE MARK HLDG CO INC	CORE	450 0000	06/07/2013	Various	27,303.00	18,408.18	0.00	8,894.82	0.00	0.00
319420107	FIRST CASH FINANCIAL SERVICES INC	FCFS	570 0000	09/20/2013	02/08/2012	33,476.19	24,523.68	0.00	8,952.51	0.00	0.00
346091705	FOREST OIL CORPORATION	FST	400 0000	04/05/2013	Various	1,895.96	5,383.44	0.00	-3,487.48	0.00	0.00
413086109	HARMAN INTERNATIONAL	HAR	220 0000	08/09/2013	01/11/2012	14,958.66	9,028.01	0.00	5,930.65	0.00	0.00
452327109	ILLUMINA INC	ILMN	190 0000	11/20/2013	Various	17,478.64	7,195.49	0.00	10,283.15	0.00	0.00
53217V109	LIFE TECHNOLOGIES CORP	LIFE	120 0000	11/08/2013	09/16/2011	9,061.64	4,872.41	0.00	4,189.23	0.00	0.00
600527105	MILLER ENERGY RESOURCES INC	MILL	5010 0000	06/07/2013	Various	19,652.87	25,139.26	0.00	-5,486.39	0.00	0.00
78423R105	SHFL ENTERTAINMENT INC	SHFL	840 0000	11/25/2013	02/24/2012	19,530.00	12,539.94	0.00	6,990.06	0.00	0.00

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# 2013 Tax Information Statement

Page 7 of 19  
Ref 7

**Payer's Name and Address**  
U S BANK, N.A.  
P O BOX 1118, ML CN-OH-W10X  
CINCINNATI, OH 45201-1118

**Account Number** 6731016440  
**Recipient's Tax ID Number** XX-XXX2874  
**Payer's Federal ID Number** 31-1811281  
**Payer's State ID Number** CA  
**State** (513)632-3035  
**Questions?**  
☐ Corrected ☐ 2nd TIN notice

**Recipient's Name and Address**  
ANDREE D VAIL TRUST  
JOHN WILSON BROWN TRUSTEE  
4370 LA JOLLA VILLAGE DR STE 230  
SAN DIEGO, CA 92122-1250

Reported to the IRS is Sales Price of stocks, bonds etc., less commissions and option premiums  
Covered (Box 6a is not checked)

Cusip	Description (Box 8)		Stock or Other Symbol (Box 1d)						
Quantity Sold	Date of Sale or Exchange	Date of Acquisition	Stocks Bonds, etc.	Cost or Other Basis	Wash Sale Loss Disallowed	Net Gain or Loss	Federal Income Tax Withheld	State Tax Withheld	
(Box 1a)	(Box 1a)	(Box 1b)	(Box 2a)	(Box 3)	(Box 5)		(Box 4)	(Box 15)	
887389104	TIMKEN CO		TKR						
350 0000	11/20/2013	Various	18,516 49	16,323 22	0 00	2,193 27	0 00	0 00	
958102105	WESTERN DIGITAL CORP		WDC						
40 0000	11/08/2013	10/20/2011	2,852 75	1,002 54	0 00	1,850 21	0 00	0 00	
Total Long Term Sales Reported on 1099-B			201,378 06	171,240 88	0 00	30,137 18	0 00	0 00	

Report on Form 9949, Part II, with Box D checked

# 2013 Tax Information Statement

Page 8 of 19  
Ref 7

**Payer's Name and Address**  
U S BANK, N.A.  
P O BOX 1118, ML CN-OH-W10X  
CINCINNATI, OH 45201-1118

**Account Number** 8731018440  
**Recipient's Tax ID Number** XX-XXX2874  
**Payer's Federal ID Number** 31-1811281  
**Payer's State ID Number** CA  
**State** CA  
**Questions?** (513)632-3035  
☐ Corrected ☐ 2nd TIN notice

**Recipient's Name and Address**  
ANDREE D VAIL TRUST  
JOHN WILSON BROWN TRUSTEE  
4370 LA JOLLA VILLAGE DR STE 230  
SAN DIEGO, CA 92122-1250

## 2013 Form 1099-B: Proceeds from Broker and Barter Exchange Transactions

OMB No 1545-0715

Reported to the IRS is Sales Price of stocks, bonds, etc., less commissions and option premiums

For noncovered securities (Box 6a is checked) shown on this statement, cost basis information including wash sale disallowed loss is not being reported to the IRS

Cusip	Description (Box 8)	Stock or Other Symbol (Box 1d)	Quantity Sold (Box 1e)	Date of Sale or Exchange (Box 1a)	Date of Acquisition	Stocks Bonds, etc. (Box 2a)	Cost or Other Basis	Wash Sale Loss Disallowed	Net Gain or Loss	Federal Income Tax Withheld (Box 4)	State Tax Withheld (Box 15)
<b>Short Term Sales Reported on 1099-B</b>											
26922X107	ETFS SILVER TR	SIVR	0000	12/31/2013	11/14/2012	36 52	48 11	0 00	-11 59	0 00	0 00
26922X107	ETFS SILVER TR	SIVR	0000	12/31/2013	12/12/2012	31 17	42 83	0 00	-11 66	0 00	0 00
38143U5E7	GOLDMAN SACHS GROUP 4 000% 8/03/27	UNK	100000 0000	05/03/2013	07/31/2012	100,000 00	100,000 00	0 00	0 00	0 00	0 00
464285105	ISHARES GOLD TRUST	IAU	0000	12/31/2013	11/14/2012	29 59	36 04	0 00	-6 45	0 00	0 00
464285105	ISHARES GOLD TRUST	IAU	0000	12/31/2013	12/12/2012	27 67	33 81	0 00	-6 14	0 00	0 00
<b>Total Short Term Sales Reported on 1099-B</b>						<b>100,124 95</b>	<b>100,160 79</b>	<b>0 00</b>	<b>-35 84</b>	<b>0 00</b>	<b>0 00</b>

Report on Form 8949, Part I, with Box B checked

Long Term Sales Reported on 1099-B

This is important tax information and is being furnished to the Internal Revenue Service (except as indicated). If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. For noncovered securities shown on this statement, cost basis information including wash sale disallowed loss is not being reported to the Internal Revenue Service. The taxpayer is ultimately responsible for the accuracy of their own tax return.



# 2013 Tax Information Statement

Page 9 of 19  
Ref 7

**Payer's Name and Address**  
U S BANK, N.A.  
P.O. BOX 11118, ML CN-OH-W10X  
CINCINNATI, OH 45201-1118

**Account Number:** 6731016440  
**Recipient's Tax ID Number:** XX-XXX2874  
**Payer's Federal ID Number:** 31-1811281  
**Payer's State ID Number:** CA  
**Questions?** (513)632-3035  
☐ Corrected ☐ 2nd TIN notice

**Recipient's Name and Address**  
ANDREE D VAIL TRUST  
JOHN WILSON BROWN TRUSTEE  
4370 LA JOLLA VILLAGE DR STE 230  
SAN DIEGO, CA 92122-1250

For noncovered securities (Box 6a is checked) shown on this statement, cost basis information including wash sale disallowed loss is not being reported to the IRS.

Cusip	Description (Box 8)	Stock or Other Symbol (Box 1d)	Wash Sale Loss Disallowed	Net Gain or Loss	Federal Income Tax Withheld (Box 4)	State Tax Withheld (Box 15)
Quantity Sold (Box 1a)	Date of Sale or Exchange (Box 1a)	Cost or Other Basis (Box 2a)				
Date of Acquisition						
346091705	FOREST OIL CORPORATION	FST				
1820 0000	04/05/2013 Various	8,826 59	32,717 35	0 00	-24,090 76	0 00
18383M571	GUGGENHEIM BULLETSHARES 2014	BSCE				
3500 0000	12/19/2013 09/14/2011	74,338 70	73,732 40	0 00	606 30	0 00
464288638	ISHARES BARCLAYS INTERMEDIATE ETF	CIU				
970 0000	06/07/2013 02/06/2008	106,339 24	100 002 15	0 00	6 337 09	0 00
464287176	ISHARES BARCLAYS TIPS BOND ETF	TIP				
360 0000	12/19/2013 01/20/2010	39,599 31	37,827 00	0 00	1,772 31	0 00
464287226	ISHARES CORE TOTAL US BOND MARKETETF	AGG				
360 0000	06/07/2013 01/20/2010	39,092 21	37,544 40	0 00	1,547 81	0 00
481165108	JOY GLOBAL INC	JOY				
110 0000	07/24/2013 Various	5,279 90	2,375 20	0 00	2,904 70	0 00
81724Q107	SENOMYX INC	SNMX				
1970 0000	04/05/2013 Various	4,039 39	5,356 49	0 00	-1,317 10	0 00
Q9235V101	TRONOX LTD CL A	TROX				
0000	10/25/2013 Various	3,609 22	0 00	0 00	3,609 22	0 00
921937835	VANGUARD TOTAL BOND MARKET	BND				
475 0000	12/19/2013 01/20/2010	38,170 85	37,744 69	0 00	426 16	0 00
958102105	WESTERN DIGITAL CORP	WDC				
170 0000	07/24/2013 04/14/2010	11,350 70	7,046 80	0 00	4,303 90	0 00

This is important tax information and is being furnished to the Internal Revenue Service (except as indicated). If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. For noncovered securities shown on this statement, cost basis information including wash sale disallowed loss is not being reported to the Internal Revenue Service. The taxpayer is ultimately responsible for the accuracy of their own tax return.

# 2013 Tax Information Statement

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Ref: 7

**Payer's Name and Address**  
U S BANK, N A  
P O BOX 1118, ML CN-OH-W10X  
CINCINNATI, OH 45201-1118

**Account Number:** 6731018440  
**Recipient's Tax ID Number:** XX-XXX2874  
**Payer's Federal ID Number:** 31-1811281  
**Payer's State ID Number:** CA  
**State:** (513)632-3035  
**Questions?**  
☐ Corrected ☐ 2nd TIN notice

**Recipient's Name and Address**  
ANDREE D VAIL TRUST  
JOHN WILSON BROWN TRUSTEE  
4370 LA JOLLA VILLAGE DR STE 230  
SAN DIEGO, CA 92122-1250

For noncovered securities (Box 6a is checked) shown on this statement, cost basis information including wash sale disallowed loss is not being reported to the IRS

Cusip	Description (Box 8)	Stock or Other Symbol (Box 1d)	Quantity Sold (Box 1e)	Date of Sale or Exchange (Box 1a)	Date of Acquisition (Box 1b)	Stocks, Bonds, etc. (Box 2a)	Cost or Other Basis (Box 2b)	Wash Sale Loss Disallowed (Box 2c)	Net Gain or Loss (Box 2d)	Federal Income Tax Withheld (Box 4)	State Tax Withheld (Box 15)
958102105	WESTERN DIGITAL CORP	WDC	160 0000	11/08/2013	04/14/2010	11,411 00	6,632 29	0 00	4,778 71	0 00	0 00
Total Long Term Sales Reported on 1099-B						341,857.11	340,978 77	0 00	878 34	0 00	0 00

Report on Form 8949, Part II, with Box E checked

Long Term 28% Sales Reported on 1099-B											
26922X107	ETFS SILVER TR	SIVR	970 0000	12/19/2013	Various	18,361 77	31,632 69	0 00	-13,270 92	0 00	0 00
26922X107	ETFS SILVER TR	SIVR	0000	12/31/2013	11/14/2012	2 63	4 31	0 00	-1 68	0 00	0 00
464285105	ISHARES GOLD TRUST	IAU	1860 0000	12/19/2013	Various	21,464 02	31,131 26	0 00	-9,667 24	0 00	0 00
464285105	ISHARES GOLD TRUST	IAU	0000	12/31/2013	11/14/2012	2 57	3 62	0 00	-1 05	0 00	0 00
Total Long Term 28% Sales Reported on 1099-B						39,830 99	62,771 88	0 00	-22,940 89	0 00	0 00

Report on Form 8949, Part II, with Box E checked

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**2013 Tax Information Statement**

ANDREE D VAIL TRUST

Account Number  
Tax ID NumberPage 11 of 19  
6731016440  
XX-XXX2874  
Ref 7**Dividends and Interest Detail****Qualified Dividends****Qualified Domestic Dividends**

Description	Amount of dividend
AMERICAN NATL INS CO	1,894 00
ATMOS ENERGY CORP	454 40
BLACK HILLS CORP	1,364 20
BOEING CO	805 10
CALAVO GROWERS INC	1,232 00
CHEVRONTEXACO CORP	1,140 00
CME GROUP INC	1,012 50
COMSTOCK RESOURCES INC	152 50
CORE MARK HLDG CO INC	85 50
CUBIC CORP	237 60
DICKS SPORTING GOODS INC	40 00
GENERAL ELEC CO	627 00
HARMAN INTERNATIONAL	81 00
HURCO COMPANIES INC	38 00
INTERNATIONAL GAME TECHNOLOGY	267 30
JOHNSON & JOHNSON	363 00
JOY GLOBAL INC	318 50
KKR FINANCIAL HLDGS LLC	569 10
LIMONEIRA CO	195 75