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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 SHORESH FOUNDATION		A Employer identification number 94-3044121	
Number and street (or P O box number if mail is not delivered to street address) 4096 PIEDMONT AVENUE NO 239		B Telephone number (see instructions) (510) 658-2898	
City or town, state or province, country, and ZIP or foreign postal code OAKLAND, CA 94611		C If exemption application is pending, check here ☐	
G Check all that apply ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☒ Address change ☐ Name change		D 1. Foreign organizations, check here ☐ 2. Foreign organizations meeting the 85% test, check here and attach computation ☐	
H Check type of organization ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here ☐	
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ☒ \$ 9,901,316		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐	
J Accounting method ☐ Cash ☒ Accrual ☐ Other (specify) _____ (Part I, column (d) must be on cash basis.)			

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see 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)	633,092			
	2 Check ☐ if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities.	180,657	180,657		
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	178,996			
	b Gross sales price for all assets on line 6a 493,119				
	7 Capital gain net income (from Part IV, line 2) . . .		178,996		
	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	992,745	359,653		
	13 Compensation of officers, directors, trustees, etc	0	0		0
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)	6,000	0		0
	c Other professional fees (attach schedule)	23,996	23,996		0
	17 Interest				
	18 Taxes (attach schedule) (see instructions)	7,732	986		0
	19 Depreciation (attach schedule) and depletion . . .				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)	180	0		0
	24 Total operating and administrative expenses.				
	Add lines 13 through 23	37,908	24,982		0
	25 Contributions, gifts, grants paid	439,562			439,562
	26 Total expenses and disbursements. Add lines 24 and 25	477,470	24,982		439,562
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	515,275			
	b Net investment income (if negative, enter -0-)		334,671		
	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	18,666	22,640	22,640
	2	Savings and temporary cash investments	4,487,463	4,657,389	4,657,389
	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)	3,829,293	4,163,854	5,179,595
	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)	33,013	33,162	39,925
	14	Land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
15	Other assets (describe ▶ _____)	1,324	1,767	1,767	
16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	8,369,759	8,878,812	9,901,316	
Liabilities	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶ _____)	6,222	0	
	23	Total liabilities (add lines 17 through 22)	6,222	0	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ ☐ and complete lines 24 through 26 and lines 30 and 31.				
	24	Unrestricted			
	25	Temporarily restricted			
	26	Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ ☒ and complete lines 27 through 31.				
	27	Capital stock, trust principal, or current funds	0	0	
	28	Paid-in or capital surplus, or land, bldg , and equipment fund	0	0	
	29	Retained earnings, accumulated income, endowment, or other funds	8,363,537	8,878,812	
	30	Total net assets or fund balances (see page 17 of the instructions)	8,363,537	8,878,812	
	31	Total liabilities and net assets/fund balances (see page 17 of the instructions)	8,369,759	8,878,812	

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)	18,666
2	Enter amount from Part I, line 27a	515,275
3	Other increases not included in line 2 (itemize) ▶ _____	0
4	Add lines 1, 2, and 3	8,878,812
5	Decreases not included in line 2 (itemize) ▶ _____	0
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	8,878,812

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	CITIBANK-PUBLICLY TRADED SECURITIES	P		
b	CITIBANK-PUBLICLY TRADED SECURITIES	P		
c	CAPITAL GAINS DIVIDENDS	P		
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 131,223		97,765	33,458
b 361,396		216,358	145,038
c 500			500
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			33,458
b			145,038
c			500
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	178,996
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	754,714	7,597,441	099338
2011	1,344,657	6,807,762	197518
2010	491,250	6,259,483	078481
2009	591,110	5,279,600	111961
2008	804,010	4,967,233	161863

2 Total of line 1, column (d).	2	649161
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	129832
4 Enter the net value of noncharitable-use assets for 2013 from Part X, line 5.	4	8,880,955
5 Multiply line 4 by line 3.	5	1,153,032
6 Enter 1% of net investment income (1% of Part I, line 27b).	6	3,347
7 Add lines 5 and 6.	7	1,156,379
8 Enter qualifying distributions from Part XII, line 4.	8	439,562

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 page 18 of the instructions)			
1a Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1		1	6,693
Date of ruling or determination letter _____ (attach copy of letter if necessary—see instructions)			
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☐ and enter 1% of Part I, line 27b			
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	0
3 Add lines 1 and 2.		3	6,693
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		4	0
5 Tax based on investment income. Subtract line 4 from line 3 If zero or less, enter -0-		5	6,693
6 Credits/Payments			
a 2013 estimated tax payments and 2012 overpayment credited to 2013	6a	7,189	
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	7,189
8 Enter any penalty for underpayment of estimated tax Check here ☐ if Form 2220 is attached		8	
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed		9	
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid.		10	496
11 Enter the amount of line 10 to be Credited to 2014 estimated tax 496 Refunded		11	0

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?		Yes	No
	1a		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)? 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.			No
	1b		No
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 \$ 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.	2		No
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? If "Yes," attach the statement required by General Instruction T.	5		No
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	Yes	
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) 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		No
Website address N/A				
14	The books are in care of ROCHELLE SHAPELL Telephone no (510) 658-2898 Located at 132 HILLSIDE AVENUE PIEDMONT CA ZIP+4 94611			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —Check here and enter the amount of tax-exempt interest received or accrued during the year.	15		
16	At any time during calendar year 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?. ☐ Yes ☒ No			
b	If "Yes," did it have excess business holdings in 2013 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (<i>Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2013.</i>)	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))?	☐ Yes ☒ No		
	(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?	☐ Yes ☒ No		
	(3) Provide a grant to an individual for travel, study, or other similar purposes?	☐ Yes ☒ No		
	(4) Provide a grant to an organization other than a charitable, etc , organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see instructions).	☐ Yes ☒ No		
	(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?	☐ Yes ☒ No		
b	If any answer is "Yes" to 5a(1)–(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?	5b		
	Organizations relying on a current notice regarding disaster assistance check here.	☒		
c	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?	☐ Yes ☐ No		
	If "Yes," attach the statement required by Regulations section 53.4945–5(d).			
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	☐ Yes ☒ No		
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	6b		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?	☐ Yes ☒ No		
b	If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?	7b		

Part VIII

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

1 List all officers, directors, trustees, foundation managers and their compensation (see instructions).				
(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
ROCHELLE SHAPELL	PRESIDENT	0	0	0
4096 PIEDMONT AVE 239 PIEDMONT,CA 94611	2 00			
LORNE M BUCHMAN	SECRETARY & CFO	0	0	0
4096 PIEDMONT AVE 239 PIEDMONT,CA 94611	3 00			
2 Compensation of five highest-paid employees (other than those included on line 1—see instructions). If none, enter "NONE."				
(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				
Total number of other employees paid over \$50,000.				0

Part VIII

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

3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE".		
(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services.		0

Part IX-A

Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1	
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.	0

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	4,209,962
b	Average of monthly cash balances.	1b	4,806,236
c	Fair market value of all other assets (see instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	9,016,198
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation).	1e	0
2	Acquisition indebtedness applicable to line 1 assets.	2	0
3	Subtract line 2 from line 1d.	3	9,016,198
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	135,243
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	8,880,955
6	Minimum investment return. Enter 5% of line 5.	6	444,048

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	444,048
2a	Tax on investment income for 2013 from Part VI, line 5.	2a	6,693
b	Income tax for 2013 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	6,693
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	437,355
4	Recoveries of amounts treated as qualifying distributions.	4	0
5	Add lines 3 and 4.	5	437,355
6	Deduction from distributable amount (see instructions).	6	0
7	Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1.	7	437,355

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	439,562
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	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required).	3a	
b	Cash distribution test (attach the required schedule).	3b	
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	439,562
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see instructions).	5	0
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	439,562
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				437,355
2 Undistributed income, if any, as of the end of 2013				
a Enter amount for 2012 only.			0	
b Total for prior years 20____, 20____, 20____		0		
3 Excess distributions carryover, if any, to 2013				
a From 2008.	557,236			
b From 2009.	329,448			
c From 2010.	180,724			
d From 2011.	1,007,101			
e From 2012.	381,064			
f Total of lines 3a through e.	2,455,573			
4 Qualifying distributions for 2013 from Part XII, line 4 ▶ \$ 439,562				
a Applied to 2012, but not more than line 2a			0	
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.				437,355
e Remaining amount distributed out of corpus	2,207			
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	2,457,780			
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 instructions			0	
f Undistributed income for 2013 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2014				0
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions).	0			
8 Excess distributions carryover from 2008 not applied on line 5 or line 7 (see instructions). . .	557,236			
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a	1,900,544			
10 Analysis of line 9				
a Excess from 2009. . . .	329,448			
b Excess from 2010. . . .	180,724			
c Excess from 2011. . . .	1,007,101			
d Excess from 2012. . . .	381,064			
e Excess from 2013. . . .	2,207			

Part XIVPrivate Operating Foundations (see instructions and Part VII-A, question 9)

1a

If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2013, enter the date of the ruling.

b

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

☐ 4942(j)(3) or ☐ 4942(j)(5)

2a	Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed	Tax year	Prior 3 years			(e) Total
		(a) 2013	(b) 2012	(c) 2011	(d) 2010	
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 XVSupplementary 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:

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))

ROCHELLE SHAPELL

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

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

Form 990-PF (2013)

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 <i>Paid during the year</i> See Additional Data Table				
Total			3a	439,562
b <i>Approved for future payment</i>				
Total			3b	0

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 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>				
ALAMEDA COUNTY COMMUNITY FOOD BANK PO BOX 2599 OAKLAND,CA 94614	N/A	PUBLIC CHARITY	GENERAL	5,000
ALAMEDA COUNTY MEALS ON WHEELS 6955 FOOTHILL BLVD 3RD FLR 300 OAKLAND,CA 94605	N/A	PUBLIC CHARITY	GENERAL	1,800
AMERICAN FRIENDS OF MAGEN DAVID ADAM 352 SEVENTH AVE 400 NEWYORK,NY 10001	N/A	PUBLIC CHARITY	GENERALGENERAL	72
ART CENTER COLLEGE OF DESIGN 1700 LIDA STREET PASADENA,CA 91103	N/A	PUBLIC CHARITY	GENERAL	10,000
AUGUSTA LEVY LEARNING CENTER 16 RIDGECREST RD WHEELING,WV 26003	N/A	PUBLIC CHARITY	GENERAL	2,500
BEHAVIORAL INTERVENTION ASSOCIATION 3229 ELM ST OAKLAND,CA 94609	N/A	PUBLIC CHARITY	GENERAL	500
BERKELEY MEALS ON WHEELS 1901 HEARST AVE BERKELEY,CA 94709	N/A	PUBLIC CHARITY	GENERAL	180
BETH JACOB CONGREGATION (OAKLAND) 3778 PARK BLVD OAKLAND,CA 94610	N/A	PUBLIC CHARITY	GENERAL	27,000
BOYS AND GIRLS CLUB 920 24TH ST OAKLAND,CA 94607	N/A	PUBLIC CHARITY	GENERAL	2,500
BRENTWOOD SCHOOL 12001 SUNSET BLVD LOS ANGELES,CA 90049	N/A	PUBLIC CHARITY	GENERAL	5,000
CENTER FOR GENDER AND REFUGEE STUDIES UC HASTINGS COLLEGE OF LAW 200 MCALLISTER STREET SAN FRANCISCO,CA 94102	N/A	PUBLIC CHARITY	GENERAL	500
CHABAD OF THE EAST BAY 2643 COLLEGE AVE BERKELEY,CA 94704	N/A	PUBLIC CHARITY	GENERAL	5,000
CHILDREN'S HOSPITAL AND RESEARCH CENTER FOUNDATION 2201 BROADWAY 600 OAKLAND,CA 94612	N/A	PUBLIC CHARITY	GENERAL	500
CONTRA COSTA JEWISH DAY SCHOOL 3836 MT DIABLO BLVD LAFAYETTE,CA 94549	N/A	PUBLIC CHARITY	GENERAL	1,800
CREATIVE GROWTH ART CENTER 355 24TH ST OAKLAND,CA 94612	N/A	PUBLIC CHARITY	GENERAL	180
Total  3a				439,562

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				
ENVISION SCHOOL 436 14TH STREET OAKLAND,CA 94612	N/A	PUBLIC CHARITY	GENERAL	1,000
FACING HISTORY AND OURSELVES 16 HURD ROAD BROOKLINE,MA 02445	N/A	PUBLIC CHARITY	GENERAL	500
FAMILY VIOLENCE LAW CENTER PO BOX 22009 OAKLAND,CA 94623	N/A	PUBLIC CHARITY	GENERAL	360
GIRLS INC 3000 62ND AVE OAKLAND,CA 94605	N/A	PUBLIC CHARITY	GENERAL	1,500
HARLEM CHILDREN'S ZONE 125 MAIDEN 8B NEW YORK,NY 10038	N/A	PUBLIC CHARITY	GENERAL	180
HEARTBEAT LIFESHARING 218 TOWN FARM ROAD HARDWICK,VT 05843	N/A	PUBLIC CHARITY	GENERAL	100
HEBREW FREE LOAN ASSOCIATION 131 STEUART ST 425 SAN FRANCISCO,CA 94105	N/A	PUBLIC CHARITY	GENERAL	3,600
INTERNATIONAL RESOURCE COMMITTEE 405 14TH ST SUITE 1415 OAKLAND,CA 94612	N/A	PUBLIC CHARITY	GENERAL	180
JEWISH COMMUNITY FEDERATION OF GREATER EAST BAY 300 GRAND AVENUE OAKLAND,CA 94610	N/A	PUBLIC CHARITY	GENERAL	147,050
JEWISH COMMUNITY HIGH SCHOOL 1835 ELLIS ST SAN FRANCISCO,CA 94115	N/A	PUBLIC CHARITY	GENERAL	10,000
JEWISH FAMILY AND CHILDREN'S SERVICES 2150 POST ST SAN FRANCISCO,CA 94115	N/A	PUBLIC CHARITY	GENERAL	1,800
KELLMAN BROWN ACADEMY 1007 LAUREL OAK RD VOORHEES TOWNSHIP,NJ 08043	N/A	PUBLIC CHARITY	GENERAL	1,680
KIPP BAY AREA SCHOOLS 426 17TH STREET SUITE 200 OAKLAND,CA 94612	N/A	PUBLIC CHARITY	GENERAL	1,800
KQED PO BOX 7618 SAN FRANCISCO,CA 94120	N/A	PUBLIC CHARITY	GENERAL	365
NATIONAL INSTITUTE FOR JEWISH HOSPICE PO BOX 48025 LOS ANGELES,CA 90048	N/A	PUBLIC CHARITY	GENERAL	1,000
Total  3a				439,562

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				
OAKLAND HEBREW DAY SCHOOL 5500 REDWOOD ROAD OAKLAND,CA 94619	N/A	PUBLIC CHARITY	GENERAL	104,400
PEF ISRAEL ENDOWMENT FUNDS 317 MADISON AVE 607 NEWYORK,NY 10017	N/A	PUBLIC CHARITY	GENERAL	10,000
PERFORMING ARTS WORKSHOPS 13428 MAXELLA AVE MARINA DEL REY,CA 90292	N/A	PUBLIC CHARITY	GENERAL	7,000
PROJECT OPEN HAND 1921 SAN PABLO AVENUE OAKLAND,CA 94612	N/A	PUBLIC CHARITY	GENERAL	250
SAN FRANCISCO AIDS FOUNDATION 995 MARKET STREET SAN FRANCISCO,CA 94103	N/A	PUBLIC CHARITY	GENERAL	180
SAN FRANCISCO FOOD BANK 900 PENNSYLVANIA AVE SAN FRANCISCO,CA 94107	N/A	PUBLIC CHARITY	GENERAL	5,000
SMILE TRAIN PO BOX 96231 WASHINGTON,DC 200906231	N/A	PUBLIC CHARITY	GENERAL	500
STANFORD UNIVERSITY MEMORIAL HALL-RM 144 551 SERRA MALL STANFORD,CA 94305	N/A	PUBLIC CHARITY	GENERAL	7,500
STRIVE 28 FODEN RD SOUTH PORTLAND,ME 04106	N/A	PUBLIC CHARITY	GENERAL	2,500
TEMPLE SINAI 2808 SUMMIT ST OAKLAND,CA 94609	N/A	PUBLIC CHARITY	GENERAL	12,975
THE SHALOM FOUNDATION 845 3RD AVE 6TH FLOOR NEWYORK,NY 10022	N/A	PUBLIC CHARITY	GENERAL	37,500
UC BERKELEY FOUNDATION 4200 2080 ADDISON ST BERKELEY,CA 94720	N/A	PUBLIC CHARITY	GENERAL	2,500
UNITED JEWISH WELFARE FUND OF TORONTO M2R 3V2 TORONTO,CANADA CA	N/A	PUBLIC CHARITY	GENERAL	5,000
UNITED STATES HOLOCAUST MEMORIAL MUSEUM 100 RAOUL WALLENBERG PL SW WASHINGTON,DC 20024	N/A	PUBLIC CHARITY	GENERAL	5,000
WINNING SITUATION PO BOX 13205 OAKLAND,CA 94661	N/A	PUBLIC CHARITY	GENERAL	180
Total  3a				439,562

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>				
WOMEN'S CANCER RESOURCE CENTER OF OAKLAND 5741 TELEGRAPH AVENUE OAKLAND, CA 94609	N/A	PUBLIC CHARITY	GENERAL	250
WOMEN'S COMMUNITY REVITILIZATION PROJECT 407 FAIRMOUNT AVE PHILADELPHIA, PA 19123	N/A	PUBLIC CHARITY	GENERAL	180
YOUTH ENRICHMENT STRATEGIES 1577 SOLANO AVE BERKELEY, CA 94707	N/A	PUBLIC CHARITY	GENERAL	5,000
Total  3a				439,562

Schedule B

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No 1545-0047

2013

Name of the organization SHORESH FOUNDATION	Employer identification number 94-3044121
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Organization type (check one)

Filers of:	Section:
Form 990 or 990-EZ	☐ 501(c)() (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust not treated as a private foundation
	☐ 527 political organization
Form 990-PF	☒ 501(c)(3) exempt private foundation
	☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
	☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.
Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

- ☐ For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33¹/₃% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of **(1)** \$5,000 or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not total more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions of \$5,000 or more during the year. ▶ \$ _____

Caution. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer “No” on Part IV, line 2, of its Form 990, or check the box on line H of its Form 990-EZ or on its Form 990PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization SHORESH FOUNDATION	Employer identification number 94-3044121
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Part I	Contributors (see instructions) Use duplicate copies of Part I if additional space is needed		
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>1</u>	DAVID FELA SHAPELL LEAD UNITRUST 9401 WILSHIRE BLVD STE 1200 BEVERLY HILLS, CA 90212	\$ 207,720	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>2</u>	LORNE M BUCHMAN 4096 PIEDMONT AVENUE 239 OAKLAND, CA 94611	\$ 12,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>3</u>	DAVID SHAPELL 2009 CHARITABLE LEAD 9401 WILSHIRE BLVD STE 1200 BEVERLY HILLS, CA 90212	\$ 206,686	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>4</u>	FELA SHAPELL 2009 CHARITABLE LEAD A 9401 WILSHIRE BLVD STE 1200 BEVERLY HILLS, CA 90212	\$ 206,686	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u> </u>		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u> </u>		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)

Name of organization SHORESH FOUNDATION	Employer identification number 94-3044121
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Part II	Noncash Property (see instructions) Use duplicate copies of Part II if additional space is needed		
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____

Name of organization SHORESH FOUNDATION	Employer identification number 94-3044121
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Part III

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

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

Use duplicate copies of Part III if additional space is needed

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
—			
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4		Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
—			
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4		Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
—			
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4		Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
—			
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4		Relationship of transferor to transferee

TY 2013 Accounting Fees Schedule

Name: SHORESH FOUNDATION

EIN: 94-3044121

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING FEES	6,000	0		0

TY 2013 Investments Corporate
Stock Schedule

Name: SHORESH FOUNDATION
EIN: 94-3044121

Name of Stock	End of Year Book Value	End of Year Fair Market Value
AIR LEASE CORP - 2,390 SHS	59,441	74,353
ALLEGHANY CORP - 165 SHS	49,635	65,993
AMERICAN WTR WKS CO INC - 1,985 SHS	47,125	83,886
ATMEL CORP - 4,650 SHS	42,996	36,410
AVNET INC - 0 SHS	0	0
BAYER - 0 SHS	0	0
BAYER AG NPV - 615 SHS	40,042	86,396
BED BATH & BEYOND - 635 SHS	36,748	50,991
BOEING CO - 405 SHS	30,813	55,278
CINEMARK HOLDINGS, INC - 2,765 SHS	56,445	92,157
COMPUWARE CORP - 0 SHS	0	0
COSAN LTD - 1,645 SHS	17,390	22,569
CROWN HLDGS - 1,795 SHS	51,600	80,003
DIAGEO - 570 SHS	37,022	75,479
DIGITAL REALITY TR INC - 530 SHS	25,962	26,034
DIRECTV - 890 SHS	50,890	61,463
FIRST REPUBLIC BK - 0 SHS	0	0
GOOGLE INC - 65 SHS	39,162	72,846
HEALTHSOUTH - 60 SHS	26,199	75,825
HOLOGIC INC - 1,925 SHS	34,624	42,912
JOHNSON & JOHNSON - 1,045 SHS	64,198	95,712
KINDER MORGAN HLDING - 1,780 SHS	57,413	64,080
KRAFT FOODS INC CL A - 0 SHS	0	0
LIBERTY MEDIA HLDG CORP - 1,845 SHS	35,188	54,151
MARKS & SPENCER GROUP - 2,720 SHS	31,471	38,978
MOTOROLA SOLUTIONS INC - 735 SHS	42,133	49,840
NATIONSTAR MORTGAGE - 0 SHS	0	0
NEW RESIDENTIAL INVT CORP - 6,575 SHS	43,861	45,565
NEWCASTLE INVESTMENT CORP - 8,770 SHS	44,011	51,217
NOVARTIS AG ADR - 430 SHS	28,945	34,563

Name of Stock	End of Year Book Value	End of Year Fair Market Value
OCCIDENTAL PETE CORP - 625 SHS	48,910	59,838
ORACLE CORP - 1,635 SHS	50,905	62,555
OWENS ILLINOIS INC NEW - 1,880 SHS	48,908	67,266
PHH CORP - 1,815 SHS	40,457	44,195
PROFESSIONALLY MANAGED FUNDS - 226,463.761	2,607,188	2,839,940
QUESTAR CORP - 4,495 SHS	65,485	103,340
ROYAL MAIL PLC - 3,435 SHS	33,314	32,386
SANOFI SPONS ADR - 230 SHS	12,166	12,335
SPIRIT AEROSYSTEMS HLDGS INC - 0 SHS	0	0
STONEGATE MORTGAGE CORP - 1,140 SHS	19,346	18,844
SYMETRA FIN'L CORP - 1,675 SHS	19,447	31,758
TELEFLEX INC - 855 SHS	44,622	80,250
TRIUMPH GROUP INC NEW - 590 SHS	42,078	44,881
UNILEVER - 1,980 SHS	50,170	79,655
VALEANT PHARMACEUTICALS - 1,118 SHS	13,933	131,253
VIACOM INC - 1,060 SHS	49,767	92,580
XEROX CORP - 3,420 SHS	23,844	41,818

TY 2013 Investments - Other Schedule

Name: SHORESH FOUNDATION

EIN: 94-3044121

Category / Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
CLIPPER FUND	AT COST	33,162	39,925

TY 2013 Other Assets Schedule

Name: SHORESH FOUNDATION

EIN: 94-3044121

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
ORGANIZATION COSTS	1,324	1,324	1,324
PREPAID FEDERAL EXCISE TAX		443	443

TY 2013 Other Expenses Schedule**Name:** SHORESH FOUNDATION**EIN:** 94-3044121

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FILING FEE - FRANCHISE TAX BOARD	10	0		0
REGISTRATION FEE - ATTY GENL REGISTRY OF CHARITABLE TRUSTS	150	0		0
FILING FEE - SECRETARY OF STATE	20	0		0

TY 2013 Other Liabilities Schedule

Name: SHORESH FOUNDATION

EIN: 94-3044121

Description	Beginning of Year - Book Value	End of Year - Book Value
FEDERAL EXCISE TAX PAYABLE	6,222	0

TY 2013 Other Professional Fees Schedule

Name: SHORESH FOUNDATION

EIN: 94-3044121

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
INVESTMENT MANAGEMENT EXPENSE	23,996	23,996		0

TY 2013 Taxes Schedule**Name:** SHORESH FOUNDATION**EIN:** 94-3044121

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FEDERAL EXCISE TAXES	6,746	0		0
FOREIGN INCOME TAXES	986	986		0