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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

- ▶ Do not enter Social Security numbers on this form as it may be made public.
▶ Information about Form 990-PF and its separate instructions is at www.irs.gov/form990pf.

OMB No 1545-0052

2013

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

LUCILLE ELLIS SIMON FOUNDATION
C/O AVERY & GREIG, LLP
2811 WILSHIRE BLVD #700
SANTA MONICA, CA 90403

G Check all that apply ☐ Initial return ☐ Initial return of a former public charity
☐ Final return ☐ Amended return
☐ Address change ☐ Name change

H Check type of organization ☒ Section 501(c)(3) exempt private foundation
☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation

I Fair market value of all assets at end of year (from Part II, column (c), line 16)
▶ \$ 9,849,026.

J Accounting method ☒ Cash ☐ Accrual
☐ Other (specify) _____
(Part I, column (d) must be on cash basis)

A Employer identification number
95-6035906

B Telephone number (see the instructions)
310-829-7654

C If exemption application is pending, check here ☐

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

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

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

Part I Analysis of Revenue and Expenses

(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))

(a) Revenue and expenses per books (b) Net investment income (c) Adjusted net income (d) Disbursements for charitable purposes (cash basis only)

REVENUE	1	Contributions, gifts, grants, etc. received (att sch)				
	2	Ch ☒ if the foundn is not req to att Sch B				
	3	Interest on savings and temporary cash investments	63,193.	63,193.	N/A	
	4	Dividends and interest from securities	142,444.	142,444.		
	5a	Gross rents				
	b	Net rental income or (loss)				
	6a	Net gain/(loss) from sale of assets not on line 10	5,901.			
	b	Gross sales price for all assets on line 6a	592,712.			
	7	Capital gain net income (from Part IV, line 2)		5,901.		
	8	Net short-term capital gain				
	9	Income modifications				
	10a	Gross sales less returns and allowances				
b	Less: Cost of goods sold					
c	Gross profit/(loss) (att sch)					
11	Other income (attach schedule)					
12	Total. Add lines 1 through 11	211,538.	211,538.			
ADMINISTRATIVE AND OPERATING EXPENSES	13	Compensation of officers, directors, trustees, etc.	0.			
	14	Other employee salaries and wages				
	15	Pension plans, employee benefits				
	16a	Legal fees (attach schedule) SEE ST 1	640.			640.
	b	Accounting fees (attach sch) SEE ST 2	47,068.	23,534.		23,534.
	c	Other prof fees (attach sch) SEE ST 3	65,428.	65,428.		
	17	Interest				
	18	Taxes (attach schedule)(see instrs) SEE STM 4	5,896.	1,550.		10.
	19	Depreciation (attach sch) and depletion				
	20	Occupancy				
	21	Travel, conferences, and meetings	2,116.			2,116.
	22	Printing and publications				
	23	Other expenses (attach schedule) SEE STATEMENT 5	7,211.			7,211.
	24	Total operating and administrative expenses. Add lines 13 through 23	128,359.	90,512.		33,511.
	25	Contributions, gifts, grants paid PART XV	422,600.			422,600.
26	Total expenses and disbursements. Add lines 24 and 25	550,959.	90,512.		456,111.	
27	Subtract line 26 from line 12:					
a	Excess of revenue over expenses and disbursements	-339,421.				
b	Net investment income (if negative, enter -0-)		121,026.			
c	Adjusted net income (if negative, enter -0-)					

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Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)		Beginning of year	End of year	
				(a) Book Value	(b) Book Value	(c) Fair Market Value
ASSETS	1	Cash – non-interest-bearing				
	2	Savings and temporary cash investments		340,590.	320,778.	320,778.
	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 sch)				
		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) STATEMENT 6		1,231,132.	1,212,816.	1,212,816.
	b	Investments – corporate stock (attach schedule) STATEMENT 7		6,009,728.	7,483,556.	7,483,556.
	c	Investments – corporate bonds (attach schedule) STATEMENT 8		502,373.	414,900.	414,900.
	11	Investments – land, buildings, and equipment basis				
	Less accumulated depreciation (attach schedule)					
12	Investments – mortgage loans					
13	Investments – other (attach schedule) STATEMENT 9		471,744.	416,976.	416,976.	
14	Land, buildings, and equipment basis					
	Less accumulated depreciation (attach schedule)					
15	Other assets (describe)					
16	Total assets (to be completed by all filers – see the instructions. Also, see page 1, item I)		8,555,567.	9,849,026.	9,849,026.	
LIABILITIES	17	Accounts payable and accrued expenses				
	18	Grants payable				
	19	Deferred revenue				
	20	Loans from officers, directors, trustees, & other disqualified persons				
	21	Mortgages and other notes payable (attach schedule)				
	22	Other liabilities (describe)				
	23	Total liabilities (add lines 17 through 22)		0.	0.	
NET FUND ASSETS OR BALANCES	Foundations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31. ☒					
	24	Unrestricted		8,555,567.	9,849,026.	
	25	Temporarily restricted				
	26	Permanently restricted				
	Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. ☐					
	27	Capital stock, trust principal, or current funds				
	28	Paid-in or capital surplus, or land, building, and equipment fund				
	29	Retained earnings, accumulated income, endowment, or other funds				
	30	Total net assets or fund balances (see instructions)		8,555,567.	9,849,026.	
	31	Total liabilities and net assets/fund balances (see instructions)		8,555,567.	9,849,026.	

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	8,555,567.
2	Enter amount from Part I, line 27a	2	-339,421.
3	Other increases not included in line 2 (itemize) SEE STATEMENT 10	3	1,632,880.
4	Add lines 1, 2, and 3	4	9,849,026.
5	Decreases not included in line 2 (itemize)	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5) – Part II, column (b), line 30	6	9,849,026.

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 shares MLC Company)	(b) How acquired P — Purchase D — Donation	(c) Date acquired (month, day, year)	(d) Date sold (month, day, year)
1 a 90000 COMCAST CABLE HOLDINGS NOTE	P	VARIOUS	3/15/13
b 1000 INTL BUS MACHINES	P	VARIOUS	9/23/13
c 2800 LOWES COS INC	P	VARIOUS	6/25/13
d 200000 STATE OF CALIFORNIA BUILD	P	VARIOUS	10/01/13
e LEGAL SETTLEMENTS ON FORMER HOLDINGS	P	VARIOUS	7/02/13

(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 90,000.		91,419.	-1,419.
b 191,448.		191,550.	-102.
c 111,236.		99,456.	11,780.
d 200,000.		204,386.	-4,386.
e 28.			28.

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(i) Gains (Column (h) gain minus column (k), but not less than -0-) or Losses (from column (h))
(i) Fair Market Value as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of column (i) over column (j), if any	
a			-1,419.
b			-102.
c			11,780.
d			-4,386.
e			28.

2 Capital gain net income or (net capital loss)	<div style="border: 1px solid black; padding: 2px;"> If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 </div>	2	5,901.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6)	<div style="border: 1px solid black; padding: 2px;"> If gain, also enter in Part I, line 8, column (c) (see instructions) If (loss), enter -0- in Part I, line 8 </div>	3	0.

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

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

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

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period?

☐ Yes☒ No

If 'Yes,' the foundation does not qualify under section 4940(e). Do not complete this part.

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (column (b) divided by column (c))
2012	414,523.	8,504,613.	0.048741
2011	407,385.	8,327,354.	0.048921
2010	430,585.	7,918,162.	0.054379
2009	435,406.	7,482,435.	0.058190
2008	451,521.	9,057,969.	0.049848

2 Total of line 1, column (d)	2	0.260079
3 Average distribution ratio for the 5-year base period — divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	0.052016
4 Enter the net value of noncharitable-use assets for 2013 from Part X, line 5	4	9,293,938.
5 Multiply line 4 by line 3	5	483,433.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	1,210.
7 Add lines 5 and 6	7	484,643.
8 Enter qualifying distributions from Part XII, line 4	8	456,111.

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.

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Form 990-PF (2013)

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

1 a Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter 'N/A' on line 1 Date of ruling or determination letter _____ (attach copy of letter if necessary – see instrs)			
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☐ and enter 1% of Part I, line 27b		1	2, 421.
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, column (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	2, 421.
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	2, 421.
6 Credits/Payments			
a 2013 estimated tax pmts and 2012 overpayment credited to 2013	6 a	3, 600.	
b Exempt foreign organizations – tax withheld at source	6 b		
c Tax paid with application for extension of time to file (Form 8868)	6 c		
d Backup withholding erroneously withheld	6 d		
7 Total credits and payments. Add lines 6a through 6d	7	3, 600.	
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	0.	
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	1, 179.	
11 Enter the amount of line 10 to be Credited to 2014 estimated tax	11	1, 179.	Refunded

Part VII-A Statements Regarding Activities

	Yes	No
1 a 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
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see the instructions for definition)?		X
If the answer is 'Yes' to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities		
c Did the foundation file Form 1120-POL for this year?		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
4 a 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?	N/A	
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, column (c), and Part XV.	X	
8 a 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

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Form 990-PF (2013)

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		X
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If 'Yes,' attach statement (see instructions)	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address <u>N/A</u>	13	X	
14	The books are in care of <u>AVERY & GREIG, LLP</u> Telephone no. <u>310-829-7654</u> Located at <u>2811 WILSHIRE BLVD #700, SANTA MONICA CA</u> ZIP + 4 <u>90403</u>			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here <u>N/A</u> and enter the amount of tax-exempt interest received or accrued during the year <u>15</u> <u>N/A</u>			
16	At any time during calendar year 2013, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16		X
See the instructions for exceptions and filing requirements for Form TD F 90-22.1 If 'Yes,' enter the name of the foreign country				

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

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

	Yes	No
1 a During the year did the foundation (either directly or indirectly)		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	☐ Yes ☒ No	
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	☐ Yes ☒ No	
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	☐ Yes ☒ No	
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	☒ Yes ☐ No	
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	☐ Yes ☒ No	
(6) Agree to pay money or property to a government official? (Exception. Check 'No' if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days)	☐ Yes ☒ No	
b If any answer is 'Yes' to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? Organizations relying on a current notice regarding disaster assistance check here ☐	1 b	X
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?	1 c	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? If 'Yes,' list the years <u>20__ , 20__ , 20__ , 20__</u>	☐ Yes ☒ 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)	2 b	N/A
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here <u>20__ , 20__ , 20__ , 20__</u>		
3 a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	☐ Yes ☒ No	
b If 'Yes,' did it have excess business holdings in 2013 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2013)	3 b	N/A
4 a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4 a	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?	4 b	X

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Form 990-PF (2013)

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)?

5 b N/A

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?

6 b 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

7 b

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors**1** List all officers, directors, trustees, foundation managers and their compensation (see instructions).

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
SEE STATEMENT 11		0.	0.	0.

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

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

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 N/A	
2	
3	
4	

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

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.	Amount
1 N/A	
2	
All other program-related investments See instructions	
3	
Total. Add lines 1 through 3	0.

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Form 990-PF (2013)

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	1 a	8,962,135.
b Average of monthly cash balances	1 b	473,335.
c Fair market value of all other assets (see instructions)	1 c	
d Total (add lines 1a, b, and c)	1 d	9,435,470.
e Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1 e	0.
2 Acquisition indebtedness applicable to line 1 assets	2	0.
3 Subtract line 2 from line 1d	3	9,435,470.
4 Cash deemed held for charitable activities. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	141,532.
5 Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	9,293,938.
6 Minimum investment return. Enter 5% of line 5	6	464,697.

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	464,697.
2a Tax on investment income for 2013 from Part VI, line 5	2 a	2,421.
b Income tax for 2013 (This does not include the tax from Part VI)	2 b	
c Add lines 2a and 2b	2 c	2,421.
3 Distributable amount before adjustments. Subtract line 2c from line 1	3	462,276.
4 Recoveries of amounts treated as qualifying distributions	4	
5 Add lines 3 and 4	5	462,276.
6 Deduction from distributable amount (see instructions)	6	
7 Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	462,276.

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	1 a	456,111.
b Program-related investments — total from Part IX-B	1 b	
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)	3 a	
b Cash distribution test (attach the required schedule)	3 b	
4 Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	456,111.
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	
6 Adjusted qualifying distributions. Subtract line 5 from line 4	6	456,111.

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				462,276.
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	2,170.			
b From 2009	63,662.			
c From 2010	37,094.			
d From 2011				
e From 2012				
f Total of lines 3a through e	102,926.			
4 Qualifying distributions for 2013 from Part XII, line 4 ▶ \$ 456,111.				
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				456,111.
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))	6,165.			6,165.
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	96,761.			
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)	0.			
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a	96,761.			
10 Analysis of line 9				
a Excess from 2009	59,667.			
b Excess from 2010	37,094.			
c Excess from 2011				
d Excess from 2012				
e Excess from 2013				

N/A

- (4) Gross investment income.**

[illegible]

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

Part XV Supplementary Information (continued)**3** Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
<i>a</i> Paid during the year SEE ATTACHED STATEMENT			CHARITABLE	422,600.
Total				3 a 422,600.
<i>b</i> Approved for future payment				
Total				3 b

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated		Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions)	
		(a) Business code	(b) Amount	(c) Exclu- sion code	(d) Amount		
1	Program service revenue						
a							
b							
c							
d							
e							
f							
g	Fees and contracts from government agencies						
2	Membership dues and assessments						
3	Interest on savings and temporary cash investments			14	63,193 .		
4	Dividends and interest from securities			14	142,444 .		
5	Net rental income or (loss) from real estate						
a	Debt-financed property						
b	Not debt-financed property						
6	Net rental income or (loss) from personal property						
7	Other investment income						
8	Gain or (loss) from sales of assets other than inventory			18	5,901 .		
9	Net income or (loss) from special events						
10	Gross profit or (loss) from sales of inventory						
11	Other revenue						
a							
b							
c							
d							
e							
12	Subtotal Add columns (b), (d), and (e)				211,538 .		
13	Total. Add line 12, columns (b), (d), and (e)				13		211,538 .

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

[illegible]

LUCILLE ELLIS SIMON FOUNDATION
SCHEDULE OF CHARITABLE CONTRIBUTIONS
For The Year Ended December 31, 2013

JEWISH ORGANIZATIONS

American Jewish Committee	\$ 25,000	5 92%
American Jewish Committee - The Lawrence & Lee Ramer Fund	2,500	0 59%
Americans for Peace Now	2,500	0 59%
Anti-Defamation League	1,000	0 24%
Chabad of Summerlin	2,500	0 59%
Jewish Federation Council of Greater Los Angeles	25,000	5 92%
Seeds of Peace Inc.	2,500	0 59%
Wilshire Boulevard Temple	2,500	0 59%
Total Jewish Organizations	<u>63,500</u>	<u>15 03%</u>

THE ARTS

Community Television of S California (KCET)	10,000	2 37%
Museum Associates - LACMA, After School Program	50,000	11 83%
Music Center Foundation	10,000	2 37%
National Public Radio	5,000	1 18%
Wallis Annenberg Center for Performing Arts	9,600	2 27%
Total Arts	<u>84,600</u>	<u>20 02%</u>

MEDICAL CAUSES

Amanecer Community Counseling Service	10,000	2 37%
Blind Children's Center	1,000	0 24%
Braille Institute of America	15,000	3 55%
Breast Cancer Connections	1,000	0 24%
Cedars-Sinai Medical Center	1,000	0 24%
Cedars-Sinai Medical Center - Women's Heart Fund	15,000	3 55%
Didi Hirsch Psychiatric Service	7,500	1 77%
Guide Dogs for the Blind Inc	1,000	0 24%
Institute for Myeloma & Bone Cancer Research	2,500	0 59%
JDRF International	1,500	0 35%
Junior Blind of America	5,000	1 18%
Stop Cancer	1,000	0 24%
United States Fund for UNICEF	15,000	3 55%
Venice Family Clinic	5,000	1 18%
Total Medical Causes	<u>81,500</u>	<u>19 29%</u>

COMMUNITY

Big Brothers Big Sisters of Orange County	2,500	0 59%
Brazil Foundation - Institute for the Blind, Bahia	15,000	3 55%
Brazil Foundation - Sou Digna (2013)	27,500	6 51%
Brazil Foundation - Sou Digna (based on 2012 approval)	15,000	3 55%
Total Community	<u>60,000</u>	<u>14 20%</u>

LUCILLE ELLIS SIMON FOUNDATION
SCHEDULE OF CHARITABLE CONTRIBUTIONS
For The Year Ended December 31, 2013

RESEARCH

Rand Corporation	\$ 33,000	7 82%
Total Research	<u>33,000</u>	<u>7 82%</u>

EDUCATION

Brazil Foundation - Escola Pan Americana da Bahia	15,000	3 55%
Brown University	3,000	0 71%
Carlthorp School	10,000	2 37%
Children's Scholarships Inc.	1,000	0 24%
Constitutional Rights Foundation	2,000	0 47%
Harvard-Westlake School	10,000	2 37%
Jewish Federation - Koreh L.A (Jewish Coalition for Literacy)	2,500	0 59%
Library Foundation of Los Angeles	2,000	0 47%
Planned Parenthood Los Angeles	5,000	1 18%
Southern Poverty Law Center	5,000	1 18%
UCLA - Center for Jewish Studies	5,000	1 18%
Total Education	<u>60,500</u>	<u>14 31%</u>

THE NEEDY

Clare Foundation Inc.	2,500	0 59%
Downtown Women's Center	5,000	1 18%
Para los Ninos	5,000	1 18%
Shelter Partnership Inc	10,000	2 37%
Upward Bound House	2,000	0 47%
Total The Needy	<u>24,500</u>	<u>5 79%</u>

WILDLIFE & ENVIRONMENT

Ahead with Horses Inc	(1,000) *	-0 24%
Defenders of Wildlife	2,000	0 47%
Environmental Defense Fund	3,000	0 71%
Greater Los Angeles Zoo Association	2,500	0 59%
JHU-Center for Alternatives to Animal Testing	1,000	0 24%
Lange Foundation	2,000	0 47%
Nature Conservancy of California	2,500	0 59%
United Animal Nations - RedRover	1,000	0 24%
Zoological Society of San Diego	2,000	0 47%
Total Wildlife & Environment	<u>15,000</u>	<u>3 54%</u>

Total Cash Grants	<u>\$ 422,600</u>	<u>100 00%</u>
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* - uncashed check voided

LUCILLE ELLIS SIMON FOUNDATION
SCHEDULE OF INVESTMENT IN SECURITIES
December 31, 2013

	<u>Par Value or Shares</u>	<u>Cost</u>	<u>Market Value</u>
Government Agency Obligations:			
Federal Home Loan Mtg Corp			
5.000% due December 14, 2018	250,000	\$ 253,735	\$ 283,438
Total Government Agency Obligations		<u>253,735</u>	<u>283,438</u>
State and Municipal Bonds:			
Anaheim Calif City Sch Dist Bonds			
3.128% due November 1, 2016	250,000	255,323	260,773
Florida St Hurricane Cat Fund Bonds			
2.995% due July 1, 2020	100,000	100,635	94,633
Kern Cnty California Pension Oblig			
0.000% due August 15, 2018	165,000	119,283	133,044
Northern Arizona Univ Revs Bonds			
4.811% due August 1, 2017	200,000	200,000	214,914
San Buenaventura CA Wstwr, Ser A			
1.460% due January 1, 2016	200,000	200,000	198,650
Troy Univ ALA Rev Bonds			
4.550% due November 1, 2016	200,000	200,000	213,766
Univ Enterprises Inc CA Ref Aux Bonds			
5.250% due October 1, 2020	100,000	98,000	97,036
Total Government Bonds		<u>1,173,241</u>	<u>1,212,816</u>
Corporate Bonds & Notes:			
General Electric Cap Corp Notes			
2.300% due April 27, 2017	200,000	200,110	205,574
Hewlett Packard Co. Note			
3.300% due December 9, 2016	200,000	207,104	209,326
Total Corporate Bonds & Notes		<u>407,214</u>	<u>414,900</u>
Funds (UIT/Fd/ETF)			
SPDR Gold Trust Gold Shs	1,150	114,942	133,538
Total Funds		<u>114,942</u>	<u>133,538</u>
Foreign Equities:			
Novartis AG Spnsrd ADR	4,200	242,165	337,596
Novo Nordisk ADR	400	68,567	73,904
Schlumberger LTD	2,360	78,234	212,660
Total Foreign Equities		<u>388,966</u>	<u>624,160</u>

LUCILLE ELLIS SIMON FOUNDATION
SCHEDULE OF INVESTMENT IN SECURITIES
December 31, 2013

Common Stocks:			
Apple Inc	375	\$ 135,230	\$ 210,383
Bank New York Mellon Corp.	6,226	243,395	217,536
Boeing Co.	3,025	94,811	412,882
Chevron Corp	2,600	104,321	324,766
Colgate Palmolive Co.	8,000	247,851	521,680
Costco Companies	5,000	173,213	595,100
Ecolab Inc	5,500	96,013	573,485
Exxon Mobil Corp.	2,500	90,687	253,000
General Elec Co	7,775	265,395	217,933
Intel Corp	12,400	291,596	321,842
International Business Machs	2,000	199,058	375,140
Jacobs Engr Group Inc.	6,400	131,339	403,136
Johnson Controls Inc	10,500	87,397	538,650
Johnson & Johnson	3,700	108,895	338,883
Lowe's Cos Inc	5,250	138,306	260,137
Pepsico Inc.	4,000	158,738	331,760
Sovran Self Storage Inc	4,850	136,432	316,075
Stryker Corp.	4,200	238,096	315,588
Wells Fargo & Co New	7,300	208,695	331,420
Total Common Stock		<u>3,149,468</u>	<u>6,859,396</u>
Total Investments		<u>\$ 5,487,566</u>	<u>\$ 9,528,248</u>

2013

FEDERAL STATEMENTS
LUCILLE ELLIS SIMON FOUNDATION
C/O AVERY & GREIG, LLP

PAGE 1

CLIENT 194200

95-6035906

4/01/14

08 50AM

STATEMENT 1
FORM 990-PF, PART I, LINE 16A
LEGAL FEES

	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
LEGAL FEES	\$ 640.			\$ 640.
TOTAL	<u>\$ 640.</u>	<u>\$ 0.</u>		<u>\$ 640.</u>

STATEMENT 2
FORM 990-PF, PART I, LINE 16B
ACCOUNTING FEES

	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING	\$ 47,068.	\$ 23,534.		\$ 23,534.
TOTAL	<u>\$ 47,068.</u>	<u>\$ 23,534.</u>		<u>\$ 23,534.</u>

STATEMENT 3
FORM 990-PF, PART I, LINE 16C
OTHER PROFESSIONAL FEES

	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
INVESTMENT MGMT FEE	\$ 65,428.	\$ 65,428.		
TOTAL	<u>\$ 65,428.</u>	<u>\$ 65,428.</u>		<u>\$ 0.</u>

STATEMENT 4
FORM 990-PF, PART I, LINE 18
TAXES

	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
FEDERAL TAXES	\$ 4,336.			
OTHER TAXES	1,560.	\$ 1,550.		\$ 10.
TOTAL	<u>\$ 5,896.</u>	<u>\$ 1,550.</u>		<u>\$ 10.</u>

2013

FEDERAL STATEMENTS
LUCILLE ELLIS SIMON FOUNDATION
C/O AVERY & GREIG, LLP

PAGE 2

CLIENT 194200

95-6035906

4/01/14

08 50AM

STATEMENT 5
FORM 990-PF, PART I, LINE 23
OTHER EXPENSES

	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
INSURANCE	\$ 6,998.			\$ 6,998.
LICENSES & PERMITS	75.			75.
MISCELLANEOUS	138.			138.
TOTAL	\$ 7,211.	\$ 0.		\$ 7,211.

STATEMENT 6
FORM 990-PF, PART II, LINE 10A
INVESTMENTS - U.S. AND STATE GOVERNMENT OBLIGATIONS

<u>STATE/MUNICIPAL OBLIGATIONS</u>	<u>VALUATION METHOD</u>	<u>BOOK VALUE</u>	<u>FAIR MARKET VALUE</u>
SEE ATTACHED SCHEDULE	MKT VAL	\$ 1,212,816.	\$ 1,212,816.
		\$ 1,212,816.	\$ 1,212,816.
	TOTAL	\$ 1,212,816.	\$ 1,212,816.

STATEMENT 7
FORM 990-PF, PART II, LINE 10B
INVESTMENTS - CORPORATE STOCKS

<u>CORPORATE STOCKS</u>	<u>VALUATION METHOD</u>	<u>BOOK VALUE</u>	<u>FAIR MARKET VALUE</u>
SEE ATTACHED SCHEDULE	MKT VAL	\$ 7,483,556.	\$ 7,483,556.
	TOTAL	\$ 7,483,556.	\$ 7,483,556.

STATEMENT 8
FORM 990-PF, PART II, LINE 10C
INVESTMENTS - CORPORATE BONDS

<u>CORPORATE BONDS</u>	<u>VALUATION METHOD</u>	<u>BOOK VALUE</u>	<u>FAIR MARKET VALUE</u>
SEE ATTACHED SCHEDULE	MKT VAL	\$ 414,900.	\$ 414,900.
	TOTAL	\$ 414,900.	\$ 414,900.

2013

FEDERAL STATEMENTS
LUCILLE ELLIS SIMON FOUNDATION
C/O AVERY & GREIG, LLP

PAGE 3

CLIENT 194200

95-6035906

4/01/14

08 50AM

STATEMENT 9
FORM 990-PF, PART II, LINE 13
INVESTMENTS - OTHER

	<u>VALUATION METHOD</u>	<u>BOOK VALUE</u>	<u>FAIR MARKET VALUE</u>
<u>OTHER PUBLICLY TRADED SECURITIES</u>			
SEE ATTACHED SCHEDULE	MKT VAL	\$ 133,538.	\$ 133,538.
TOTAL OTHER PUBLICLY TRADED SECURITIES		<u>\$ 133,538.</u>	<u>\$ 133,538.</u>
<u>OTHER SECURITIES</u>			
SEE ATTACHED SCHEDULE	MKT VAL	283,438.	283,438.
TOTAL OTHER SECURITIES		<u>\$ 283,438.</u>	<u>\$ 283,438.</u>
TOTAL		<u>\$ 416,976.</u>	<u>\$ 416,976.</u>

STATEMENT 10
FORM 990-PF, PART III, LINE 3
OTHER INCREASES

TIMING DIFF. FROM GAIN ON SECS: FASB 124

TOTAL \$ 1,632,880.
\$ 1,632,880.

STATEMENT 11
FORM 990-PF, PART VIII, LINE 1
LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

<u>NAME AND ADDRESS</u>	<u>TITLE AND AVERAGE HOURS PER WEEK DEVOTED</u>	<u>COMPEN- SATION</u>	<u>CONTRI- BUTION TO EBP & DC</u>	<u>EXPENSE ACCOUNT/ OTHER</u>
JEROME H. CRAIG, ESQ. 555 W. 5TH STREET #3500 LOS ANGELES, CA 90013	TREASURER/SECR. 2.15	\$ 0.	\$ 0.	\$ 0.
DOUGLAS SIMON P.O. BOX 1911 BEVERLY HILLS, CA 90213-1911	VICE PRESIDENT 1.00	0.	0.	0.
PAMELA SIMON JENSEN P.O. BOX 165 SANTA MONICA, CA 90406	VICE PRESIDENT 1.00	0.	0.	0.
ERIC SIMON P.O. BOX 370899 MONTERA, CA 94037	VICE PRESIDENT 1.00	0.	0.	0.
DONALD SIMON 1801 CENTURY PK. E. #2110 LOS ANGELES, CA 90067	PRESIDENT 4.80	0.	0.	0.
TOTAL		<u>\$ 0.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>

2013

FEDERAL SUPPLEMENTAL INFORMATION

PAGE 1

CLIENT 194200

LUCILLE ELLIS SIMON FOUNDATION
C/O AVERY & GREIG, LLP

95-6035906

4/01/14

08 50AM

EXPLANATION OF FINANCIAL TRANSACTIONS ON 990-PF PAGE 5, PART VII-B, ITEM 1(A) (4):

TRAVEL EXPENSE REIMBURSEMENTS WERE PAID TO JEROME H. CRAIG, A SECRETARY OF THE FOUNDATION, AND TO DOUGLAS SIMON, A VICE PRESIDENT OF THE FOUNDATION.

THE ABOVE REFERENCED TRAVEL EXPENSE REIMBURSEMENTS REPRESENT QUALIFIED PAYMENTS UNDER I.R.C. SECTION 4941(D) (2) (E) .