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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](http://www.irs.gov/form990pf).

OMB No 1545-0052

2013

Open to Public Inspection

For calendar year 2013 or tax year beginning APR 1, 2013, and ending MAR 31, 2014

Name of foundation <b>THE DON &amp; LORRAINE FREEBERG FOUNDATION</b>		A Employer identification number <b>95-4307817</b>
Number and street (or P.O. box number if mail is not delivered to street address) <b>801 N. BRAND BLVD.</b>	Room/suite <b>1010</b>	B Telephone number <b>(818) 247-3681</b>
City or town, state or province, country, and ZIP or foreign postal code <b>GLENDALE, CA 91203-1299</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 checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		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>\$ 88,916,295.</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		22.	22.		STATEMENT 1
4 Dividends and interest from securities		251,312.	251,312.		STATEMENT 2
5a Gross rents					
b Net rental income or (loss)					
6a Net gain or (loss) from sale of assets not on line 10					
b Gross sales price for all assets on line 6a					
7 Capital gain net income (from Part IV, line 2)			0.		
8 Net short-term capital gain					
9 Income modifications					
10a Gross sales less returns and allowances					
b Less Cost of goods sold					
c Gross profit or (loss)					
11 Other income					
12 Total. Add lines 1 through 11		251,334.	251,334.		
13 Compensation of officers, directors, trustees, etc.		20,000.	0.		20,000.
14 Other employee salaries and wages					
15 Pension plans, employee benefits					
16a Legal fees					
b Accounting fees					
c Other professional fees					
17 Interest					
18 Taxes STMT 3		5,000.	5,000.		0.
19 Depreciation and depletion					
20 Occupancy					
21 Travel, conferences, and meetings					
22 Printing and publications					
23 Other expenses STMT 4		18,424.	0.		18,424.
24 Total operating and administrative expenses. Add lines 13 through 23		43,424.	5,000.		38,424.
25 Contributions, gifts, grants paid		4,680,090.			4,680,090.
26 Total expenses and disbursements. Add lines 24 and 25		4,723,514.	5,000.		4,718,514.
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements		<4,472,180.>			
b Net investment income (if negative, enter -0-)			246,334.		
c Adjusted net income (if negative, enter -0-)				N/A	

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LHA For Paperwork Reduction Act Notice, see instructions.

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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
Assets	1	Cash - non-interest-bearing	<1.>	<1.>	<1.>
	2	Savings and temporary cash investments	90,441,742.	74,779,739.	74,779,739.
	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 5	701,534.	11,891,357.	14,136,557.
	c	Investments - corporate bonds			
Liabilities	11	Investments - land, buildings, and equipment basis ▶			
		Less: accumulated depreciation ▶			
	12	Investments - mortgage loans			
	13	Investments - other			
	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)	91,143,275.	86,671,095.	88,916,295.
	17	Accounts payable and accrued expenses			
	18	Grants payable			
Net Assets or Fund Balances	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.	
		Foundations that follow SFAS 117, check here ▶ <input type="checkbox"/>			
	24	Unrestricted			
	25	Temporarily restricted			
	26	Permanently restricted			
		Foundations that do not follow SFAS 117, check here ▶ <input checked="" type="checkbox"/>			
	27	Capital stock, trust principal, or current funds	220,076.	220,076.	
	28	Paid-in or capital surplus, or land, bldg., and equipment fund	0.	0.	
	29	Retained earnings, accumulated income, endowment, or other funds	90,923,199.	86,451,019.	
	30	Total net assets or fund balances	91,143,275.	86,671,095.	
	31	Total liabilities and net assets/fund balances	91,143,275.	86,671,095.	

## 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	91,143,275.
2	Enter amount from Part I, line 27a	2	<4,472,180.>
3	Other increases not included in line 2 (itemize) ▶	3	0.
4	Add lines 1, 2, and 3	4	86,671,095.
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	86,671,095.

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**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.)
<b>1a</b>				
<b>b</b> NONE				
<b>c</b>				
<b>d</b>				
<b>e</b>				

  

(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)
<b>a</b>			
<b>b</b>			
<b>c</b>			
<b>d</b>			
<b>e</b>			

  

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
(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	
<b>a</b>			
<b>b</b>			
<b>c</b>			
<b>d</b>			
<b>e</b>			

  

<b>2</b> 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	<b>2</b>	
<b>3</b> 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		<b>3</b>	

**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	1,658,545.	32,274,423.	.051389
2011	137,729.	2,460,635.	.055973
2010	172,941.	2,391,762.	.072307
2009	69,060.	2,215,584.	.031170
2008	60,945.	2,153,677.	.028298

  

<b>2</b> Total of line 1, column (d)	<b>2</b>	.239137
<b>3</b> 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	<b>3</b>	.047827
<b>4</b> Enter the net value of noncharitable-use assets for 2013 from Part X, line 5	<b>4</b>	90,963,223.
<b>5</b> Multiply line 4 by line 3	<b>5</b>	4,350,498.
<b>6</b> Enter 1% of net investment income (1% of Part I, line 27b)	<b>6</b>	2,463.
<b>7</b> Add lines 5 and 6	<b>7</b>	4,352,961.
<b>8</b> Enter qualifying distributions from Part XII, line 4	<b>8</b>	4,718,514.

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)			
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b		1	2,463.
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	2,463.
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	2,463.
6 Credits/Payments:			
6a 2013 estimated tax payments and 2012 overpayment credited to 2013	5,688.		
6b Exempt foreign organizations - tax withheld at source			
6c Tax paid with application for extension of time to file (Form 8868)			
6d Backup withholding erroneously withheld			
7 Total credits and payments. Add lines 6a through 6d		7	5,688.
8 Enter any penalty for underpayment of estimated tax. Check here <input checked="" type="checkbox"/> if Form 2220 is attached		8	
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed		9	
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid		10	3,225.
11 Enter the amount of line 10 to be: Credited to 2014 estimated tax <input checked="" type="checkbox"/> 3,225. Refunded <input checked="" type="checkbox"/> 0.		11	0.

**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. <input checked="" type="checkbox"/> \$ 0. (2) On foundation managers. <input checked="" type="checkbox"/> \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. <input checked="" type="checkbox"/> \$ 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) <input checked="" type="checkbox"/> CA		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation	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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**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 ► N/A	13	X	
14	The books are in care of ► JAMES R. GEARY Telephone no. ► 818-247-3681 Located at ► 801 N. BRAND BLVD., SUITE 1010, GLENDALE, CA ZIP+4 ► 91203-1299			
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? See the instructions for exceptions and filing requirements for Form TDF 90-22.1. If "Yes," enter the name of the foreign country ►	16	Yes	No
				X

**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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	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 If "Yes," list the years ►		
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions.) 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

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**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****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
SEE STATEMENT 6		20,000.	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

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**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>	8,305,446.
<b>b</b>	Average of monthly cash balances	<b>1b</b>	84,043,004.
<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>	92,348,450.
<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>	92,348,450.
<b>4</b>	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	<b>4</b>	1,385,227.
<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>	90,963,223.
<b>6</b>	<b>Minimum investment return.</b> Enter 5% of line 5	<b>6</b>	4,548,161.

**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>	4,548,161.
<b>2a</b>	Tax on investment income for 2013 from Part VI, line 5	<b>2a</b>	2,463.
<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>	2,463.
<b>3</b>	Distributable amount before adjustments. Subtract line 2c from line 1	<b>3</b>	4,545,698.
<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>	4,545,698.
<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>	4,545,698.

**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>	4,718,514.
<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>	4,718,514.
<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>	2,463.
<b>6</b>	<b>Adjusted qualifying distributions.</b> Subtract line 5 from line 4	<b>6</b>	4,716,051.

**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
<b>1</b> Distributable amount for 2013 from Part XI, line 7				4,545,698.
<b>2</b> Undistributed income, if any, as of the end of 2013				
<b>a</b> Enter amount for 2012 only			0.	
<b>b</b> Total for prior years:		0.		
<b>3</b> Excess distributions carryover, if any, to 2013:				
<b>a</b> From 2008				
<b>b</b> From 2009				
<b>c</b> From 2010				923.
<b>d</b> From 2011				15,259.
<b>e</b> From 2012				48,046.
<b>f</b> Total of lines 3a through e	64,228.			
<b>4</b> Qualifying distributions for 2013 from Part XII, line 4: ▶ \$ 4,718,514.				
<b>a</b> Applied to 2012, but not more than line 2a			0.	
<b>b</b> Applied to undistributed income of prior years (Election required - see instructions)		0.		
<b>c</b> Treated as distributions out of corpus (Election required - see instructions)	0.			
<b>d</b> Applied to 2013 distributable amount				4,545,698.
<b>e</b> Remaining amount distributed out of corpus	172,816.			
<b>5</b> Excess distributions carryover applied to 2013 (If an amount appears in column (d), the same amount must be shown in column (a).)	0.			0.
<b>6</b> Enter the net total of each column as indicated below:	237,044.			
<b>a</b> Corpus. Add lines 3f, 4c, and 4e. Subtract line 5				
<b>b</b> Prior years' undistributed income. Subtract line 4b from line 2b		0.		
<b>c</b> 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.		
<b>d</b> Subtract line 6c from line 6b. Taxable amount - see instructions		0.		
<b>e</b> Undistributed income for 2012. Subtract line 4a from line 2a. Taxable amount - see instructions			0.	
<b>f</b> Undistributed income for 2013. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2014				0.
<b>7</b> Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)	0.			
<b>8</b> Excess distributions carryover from 2008 not applied on line 5 or line 7	0.			
<b>9</b> Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a	237,044.			
<b>10</b> Analysis of line 9:				
<b>a</b> Excess from 2009				
<b>b</b> Excess from 2010				923.
<b>c</b> Excess from 2011				15,259.
<b>d</b> Excess from 2012				48,046.
<b>e</b> Excess from 2013				172,816.

N/A

- |  |               |            |
|--|---------------|------------|
|  | 4942(1)(3) or | 4942(1)(5) |
|--|---------------|------------|

- (4) Gross investment income**

[illegible]

**NONE**

**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
<b>a Paid during the year</b>				
AMERICAN CIVIL RIGHTS UNION 3213 DUKE STREET, #625 ALEXANDRIA, VA 22314	N/A	PUBLIC	CHARITABLE ACTIVITIES	
BOY SCOUTS OF AMERICA 1325 GRANDVIEW AVENUE GLENDALE, CA 91201	N/A	PUBLIC	CHARITABLE ACTIVITIES	135,000.
BOYS SCOUTS OF AMERICA P.O. BOX 33366 SAN DIEGO, CA 92103	N/A	PUBLIC	CHARITABLE ACTIVITIES	480,000.
BRILLE INSTITUTE 741 NORTH VERMONT AVENUE LOS ANGELES, CA 90029	N/A	PUBLIC	CHARITABLE ACTIVITIES	250,000.
CHEVALIERS DU TASTEVIN FOUNDATION 2001 KIRBY DRIVE, SUITE 1001 HOUSTON, TX 77019	N/A	PUBLIC	CHARITABLE ACTIVITIES	
<b>Total</b>	<b>SEE CONTINUATION SHEET(S)</b>			<b>4,680,090.</b>
<b>b Approved for future payment</b>				
NONE				
<b>Total</b>				<b>0.</b>





## 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
INTEREST INCOME - SMITH BARNEY	22.	22.	
TOTAL TO PART I, LINE 3	22.	22.	

## 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
DIVIDEND - SMITH BARNEY	251,312.	0.	251,312.	251,312.	
TO PART I, LINE 4	251,312.	0.	251,312.	251,312.	

## FORM 990-PF TAXES STATEMENT 3

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
INTERNAL REVENUE SERVICE	5,000.	5,000.		0.
TO FORM 990-PF, PG 1, LN 18	5,000.	5,000.		0.

## FORM 990-PF OTHER EXPENSES STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
FRANCHISE TAX BOARD FILING FEE	10.	0.		10.
ATTORNEY GENERAL REGISTRY	300.	0.		300.
SECRETARY OF STATE	0.	0.		0.
INSURANCE	3,008.	0.		3,008.
SUPPLIES	0.	0.		0.

## THE DON &amp; LORRAINE FREEBERG FOUNDATION

95-4307817

LEGAL & PROFESSIONAL FEES	15,106.	0.	15,106.
TO FORM 990-PF, PG 1, LN 23	18,424.	0.	18,424.

FORM 990-PF	CORPORATE STOCK	STATEMENT	5
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DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
TESORO PETROLEUM CORP.	187,083.	991,564.
BHP BILLITON LTD.	542,845.	904,012.
VANGUARD HIGH DIVIDEND YIELD INDEX FUND	2,526,755.	2,583,670.
VANGUARD TOTAL STOCK MARKET INDEX FUND ADMIRAL SHARES	8,634,674.	9,657,311.
TOTAL TO FORM 990-PF, PART II, LINE 10B	11,891,357.	14,136,557.

FORM 990-PF	PART VIII - LIST OF OFFICERS, DIRECTORS TRUSTEES AND FOUNDATION MANAGERS	STATEMENT	6
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NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
SHIRLEY HOUGH 801 N. BRAND BLVD., #1010 GLENDALE, CA 91203-1299	SECRETARY 0.00	4,000.	0.	0.
DANIEL FREEBERG 801 N. BRAND BLVD., #1010 GLENDALE, CA 91203-1299	PRESIDENT & CEO 0.00	4,000.	0.	0.
LORRAINE FREEBERG 801 N. BRAND BLVD., #1010 GLENDALE, CA 91203-1299	DIRECTOR 0.00	4,000.	0.	0.
DIRK HEIM 801 N. BRAND BLVD., #1010 GLENDALE, CA 91203-1299	DIRECTOR 0.00	4,000.	0.	0.
JAMES GEARY 801 N. BRAND BLVD., #1010 GLENDALE, CA 91203-1299	CFO 0.00	4,000.	0.	0.
TOTALS INCLUDED ON 990-PF, PAGE 6, PART VIII		20,000.	0.	0.



**Part XV** Supplementary Information**3 Grants and Contributions Paid During the Year (Continuation)**

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
CHILDREN'S HOSPITAL 4650 SUNSET BLVD. LOS ANGELES, CA 90027	N/A	PUBLIC	CHARITABLE ACTIVITIES	450,000.
CLAREMONT INSTITUTE 937 W. FOOTHILL BLVD., SUITE E CLAREMONT, CA 91711	N/A	PUBLIC	CHARITABLE ACTIVITIES	
CLAREMONT MCKENNA COLLEGE 500 EAST NINTH STREET CLAREMONT, CA 917116400	N/A	PUBLIC	CHARITABLE ACTIVITIES	10,000.
COLLINS COLLEGE OF HOSPITALITY MANAGEMENT 3801 WEST TEMPLE AVENUE, BLD 79B POMONA, CA 91768	N/A	PUBLIC	CHARITABLE ACTIVITIES	500,000.
DELTA WATERFOWL FOUNDATION P.O. BOX 3128 BISMARCK, ND 58502	N/A	PUBLIC	CHARITABLE ACTIVITIES	
DESERT CABALLEROS WESTERN MUSEUM 21 NORTH FRONTIER STREET WICKENBURG, AZ 85390	N/A	PUBLIC	CHARITABLE ACTIVITIES	
GIVE KIDS THE WORLD 210 SOUTH BASS ROAD KISSIMMEE, FL 34746	N/A	PUBLIC	CHARITABLE ACTIVITIES	1,033,480.
GREATER LOS ANGELES ZOO ASSOCIATION 5333 ZOO DRIVE LOS ANGELES, CA 90027	N/A	PUBLIC	CHARITABLE ACTIVITIES	15,000.
THE INDEPENDENCE FUND, INC. 32379 COLLECTION CENTER DRIVE CHICAGO, IL 60693	N/A	PUBLIC	CHARITABLE ACTIVITIES	150,000.
LOS ANGELES HABITAT FOR HUMANITY 17700 S. FIGUEROA STREET GARDENA, CA 90248	N/A	PUBLIC	CHARITABLE ACTIVITIES	
<b>Total from continuation sheets</b>				<b>3,815,090.</b>

**Part XV** Supplementary Information**3 Grants and Contributions Paid During the Year (Continuation)**

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
HEALTHCARE FOUNDATION 1509 WILSON TERRACE GLENDALE, CA 91206	N/A	PUBLIC	CHARITABLE ACTIVITIES	287,000.
PACIFIC LEGAL FOUNDATION 3900 LENNANE DRIVE, SUITE 200 SACRAMENTO, CA 95834	N/A	PUBLIC	CHARITABLE ACTIVITIES	5,000.
PACIFIC RESEARCH INSTITUTE ONE EMBARCADERO CENTER, SUITE 350 SAN FRANCISCO, CA 94111	N/A	PUBLIC	CHARITABLE ACTIVITIES	30,000.
PI BETA PHI FOUNDATION 1154 TOWN & COUNTRY COMMONS DRIVE TOWN COUNTRY, MO 63017	N/A	PUBLIC	CHARITABLE ACTIVITIES	
RONALD MCDONALD HOUSE CHARITIES 26345 NETWORK PLACE CHICAGO, IL 60673-1263	N/A	PUBLIC	CHARITABLE ACTIVITIES	500,000.
SAINT FRANCIS EPISCOPAL CHURCH P.O. BOX 1220 PAUMA VALLEY, CA 92061	N/A	PUBLIC	CHARITABLE ACTIVITIES	2,500.
SAINT JOHN'S HEALTH CENTER FOUNDATION 1328 22ND STREET SANTA MONICA, CA 904042091	N/A	PUBLIC	CHARITABLE ACTIVITIES	
SALK INSTITUTE FOR BIOLOGICAL STUDIES P.O. BOX 85800 SAN DIEGO, CA 921865800	N/A	PUBLIC	CHARITABLE ACTIVITIES	250,000.
SALUTE AMERICA'S HEROES P.O. BOX 96002 WASHINGTON, DC 200906002	N/A	PUBLIC	CHARITABLE ACTIVITIES	
SAN GABRIEL VALLEY HABITAT FOR HUMANITY 121 HABITAT STREET AMERICUS, GA 31709-3498	N/A	PUBLIC	CHARITABLE ACTIVITIES	263,830.
<b>Total from continuation sheets</b>				

**Part XV Supplementary Information****3 Grants and Contributions Paid During the Year (Continuation)**

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
SCRIPPS HEALTH FOUNDATION P.O. BOX 2669 LA JOLLA, CA 92038	N/A	PUBLIC	CHARITABLE ACTIVITIES	
SHRINERS HOSPITALS FOR CHILDREN 3160 GENEVA STREET LOS ANGELES, CA 900201199	N/A	PUBLIC	CHARITABLE ACTIVITIES	
SIGMA CHI FOUNDATION 1714 HINMAN AVE. EVANSTON, IL 60201	N/A	PUBLIC	CHARITABLE ACTIVITIES	120,000.
THE ASSOCIATION OF NAVAL AVIATION 2550 HUNTINGTON AVENUE, SUITE 202 ALEXANDRIA, VA 22303	N/A	PUBLIC	CHARITABLE ACTIVITIES	
THE CONSERVATIVE CAUCUS FOUNDATION 450 MAPLE AVENUE VIENNA, VA 22180	N/A	PUBLIC	CHARITABLE ACTIVITIES	
THE LIBERTY COMMITTEE P.O. BOX 98121 WASHINGTON, DC 200906002	N/A	PUBLIC	CHARITABLE ACTIVITIES	
UCLA 10920 WILSHIRE BLVD., SUITE 1400 LOS ANGELES, CA 900246516	N/A	PUBLIC	CHARITABLE ACTIVITIES	50,000.
UNIVERSITY OF MINNESOTA FOUNDATION-CARLSON SCHOOL OF MANAGEMENT 321-19TH AVENUE SOUTH, SUITE 4-300 MINNEAPOLIS, MN 55455	N/A	PUBLIC	CHARITABLE ACTIVITIES	100,000.
UTAH WETLANDS FOUNDATION 136 S. MAIN ST. STE. 418, SALT LAKE CITY, UT 84101	N/A	PUBLIC	CHARITABLE ACTIVITIES	
VETERANS AIRLIFT COMMAND 5775 WAYZATA BLVD., SUITE 700 ST. LOUIS PARK, MN 55416	N/A	PUBLIC	CHARITABLE ACTIVITIES	
<b>Total from continuation sheets</b>				

**3 Grants and Contributions Paid During the Year (Continuation)****Total from continuation sheets**