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## Return of Private Foundation

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

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► Information about Form 990-PF and its separate instructions is at [www.irs.gov/form990pf](http://www.irs.gov/form990pf).

For calendar year 2014 or tax year beginning

, and ending

Name of foundation

The Howard and Raina Ruskin Family Foundation

Number and street (or P O box number if mail is not delivered to street address)

555 Skokie Blvd, Suite 260

A Employer identification number

36-4455356

City or town, state or province, country, and ZIP or foreign postal code

Northbrook, IL 60062

G Check all that apply

<input type="checkbox"/> Initial return	<input type="checkbox"/> Initial return of a former public charity
<input type="checkbox"/> Final return	<input type="checkbox"/> Amended return
<input type="checkbox"/> Address change	<input type="checkbox"/> Name change

H Check type of organization:  Section 501(c)(3) exempt private foundation  
 Section 4947(a)(1) nonexempt charitable trust  Other taxable private foundationI Fair market value of all assets at end of year **J Accounting method:**  Cash  Accrual  
(from Part II, col. (c), line 16)  Other (specify) \_\_\_\_\_  
► \$ 2,225,760. (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))		(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		8,966.		N/A	
2 Check ► <input type="checkbox"/> if the foundation is not required to attach Sch B					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities		93,399.	93,399.	Statement 1	
5a Gross rents					
b Net rental income or (loss)					
6a Net gain or (loss) from sale of assets not on line 10		300.			
b Gross sales price for all assets on line 6a		440,950.			
7 Capital gain net income (from Part IV, line 2)			300.		
8 Net short-term capital gain					
9 Income modifications					
Gross sales less returns and allowances					
b Less Cost of goods sold					
c Gross profit or (loss)					
11 Other income				0.	MAY 12 2015
12 Total. Add lines 1 through 11		102,665.	93,699.	0.	
13 Compensation of officers, directors, trustees, etc		0.		0.	
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 2		1,682.	0.	0.	
19 Depreciation and depletion					
20 Occupancy					
21 Travel, conferences, and meetings					
22 Printing and publications					
23 Other expenses Stmt 3		25.	0.	0.	
24 Total operating and administrative expenses. Add lines 13 through 23		1,707.	0.	0.	
25 Contributions, gifts, grants paid		91,550.		91,550.	
26 Total expenses and disbursements. Add lines 24 and 25		93,257.	0.	91,550.	
27 Subtract line 26 from line 12:		9,408.			
a Excess of revenue over expenses and disbursements					
b Net investment income (if negative, enter -0-)			93,699.		
c Adjusted net income (if negative, enter -0-)				N/A	

423501  
11-24-14 Excess of revenue over expenses and disbursements

LHA For Paperwork Reduction Act Notice, see instructions.

The Howard and Raina Ruskin Family  
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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	106,516.	129,376.	129,376.
	2	Savings and temporary cash investments			
	3	Accounts receivable ►			
		Less allowance for doubtful accounts ►			
	4	Pledges receivable ►			
		Less allowance for doubtful accounts ►			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons			
	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 4	116,228.	65,185.	65,185.
	c	Investments - corporate bonds Stmt 5	1,260,911.	842,899.	842,899.
Liabilities	11	Investments - land, buildings, and equipment basis ►			
		Less accumulated depreciation ►			
	12	Investments - mortgage loans			
	13	Investments - other	420,611.	1,188,300.	1,188,300.
	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 I)	1,904,266.	2,225,760.	2,225,760.
	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"/>			
		and complete lines 24 through 26 and lines 30 and 31.			
	24	Unrestricted			
	25	Temporarily restricted			
	26	Permanently restricted			
		Foundations that do not follow SFAS 117, check here ► <input checked="" type="checkbox"/>			
		and complete lines 27 through 31.			
	27	Capital stock, trust principal, or current funds	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	1,904,266.	2,225,760.	
	30	Total net assets or fund balances	1,904,266.	2,225,760.	
	31	Total liabilities and net assets/fund balances	1,904,266.	2,225,760.	

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	1,904,266.
2	Enter amount from Part I, line 27a	2	9,408.
3	Other increases not included in line 2 (itemize) ► <u>Unrealized Gain (Loss)</u>	3	312,086.
4	Add lines 1, 2, and 3	4	2,225,760.
5	Decreases not included in line 2 (itemize) ►	5	0.
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	2,225,760.

**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> JP Morgan Chase			P	Various	12/31/14
<b>b</b> JP Morgan Chase			P	Various	12/31/14
<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> 400,050.		399,750.		300.	
<b>b</b> 40,900.		40,900.		0.	
<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				(i) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))	
(i) FMV 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>				300.	
<b>b</b>				0.	
<b>c</b>					
<b>d</b>					
<b>e</b>					
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	300.	
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c) If (loss), enter -0- in Part I, line 8			3	N/A	

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

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

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

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

 Yes  No

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

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2013	101,975.	76,759.	1.328509
2012	100,150.	72,599.	1.379496
2011	78,025.	73,168.	1.066381
2010	96,475.	67,400.	1.431380
2009	81,150.	53,726.	1.510442
<b>2 Total of line 1, column (d).</b>			<b>2 6.716208</b>
<b>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</b>			<b>3 1.343242</b>
<b>4 Enter the net value of noncharitable-use assets for 2014 from Part X, line 5</b>			<b>4 85,249.</b>
<b>5 Multiply line 4 by line 3</b>			<b>5 114,510.</b>
<b>6 Enter 1% of net investment income (1% of Part I, line 27b)</b>			<b>6 937.</b>
<b>7 Add lines 5 and 6</b>			<b>7 115,447.</b>
<b>8 Enter qualifying distributions from Part XII, line 4</b>			<b>8 91,550.</b>

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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**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	(attach copy of letter if necessary-see instructions)	1	1,874.
Date of ruling or determination letter			2	0.
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ► <input type="checkbox"/> and enter 1% of Part I, line 27b			3	1,874.
c All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col. (b)			4	0.
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)			5	1,874.
3 Add lines 1 and 2				
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)				
5 Tax based on investment income. Subtract line 4 from line 3 If zero or less, enter -0-				
6 Credits/Payments				
a 2014 estimated tax payments and 2013 overpayment credited to 2014		6a	2,000.	
b Exempt foreign organizations - tax withheld at source		6b		
c Tax paid with application for extension of time to file (Form 8868)		6c		
d Backup withholding erroneously withheld		6d		
7 Total credits and payments Add lines 6a through 6d		7	2,000.	
8 Enter any penalty for underpayment of estimated tax. Check here <input 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	126.	
11 Enter the amount of line 10 to be Credited to 2015 estimated tax ►		11	0.	
Refunded ►				

**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		X	
1b	Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for the definition)?	Yes	No
1b	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?	Yes	No
1c		X	
1d	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?		
2	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		
3	X		
4a	Did the foundation have unrelated business gross income of \$1,000 or more during the year?		
4a		X	
4b	If "Yes," has it filed a tax return on Form 990-T for this year?		
4b			
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year?		
5	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:		
6	• By language in the governing instrument, or		
6	• 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	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		
7	N/A		
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ►		
8a	IL		
8b	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	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 2014 or the taxable year beginning in 2014 (see instructions for Part XIV)? If "Yes," complete Part XIV		
9		X	
10	Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		
10		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)	<input type="checkbox"/> 11	<input checked="" type="checkbox"/> 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)	<input type="checkbox"/> 12	<input checked="" type="checkbox"/> X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► <b>NONE</b>	<input type="checkbox"/> 13	<input checked="" type="checkbox"/> X
14	The books are in care of ► <b>Howard Ruskin</b> Located at ► <b>409 S. Atlantic, Lantana, FL</b>	Telephone no ► <b>847-480-1990</b> ZIP+4 ► <b>33462</b>	
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	<input type="checkbox"/> 15	<input type="checkbox"/> N/A
16	At any time during calendar year 2014, 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 FinCEN Form 114, (formerly TD F 90-22.1) If "Yes," enter the name of the foreign country ►	<input type="checkbox"/> 16	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> 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.

		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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"/>	<input checked="" type="checkbox"/> Yes <input 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"/>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
(3)	Furnish goods, services, or facilities to (or accept them from) a disqualified person?	<input type="checkbox"/>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
(4)	Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	<input type="checkbox"/>	<input checked="" type="checkbox"/> Yes <input 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"/>	<input checked="" type="checkbox"/> Yes <input 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"/>	<input checked="" type="checkbox"/> Yes <input 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	<input type="checkbox"/> N/A	<input type="checkbox"/> 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 2014?		<input checked="" type="checkbox"/> 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 2014, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2014? If "Yes," list the years ►	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions)	<input type="checkbox"/> N/A	<input type="checkbox"/> 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 2014 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 2014.)	<input type="checkbox"/> N/A	<input type="checkbox"/> 3b
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	<input type="checkbox"/> 4a	<input checked="" type="checkbox"/> 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 2014?	<input type="checkbox"/> 4b	<input checked="" type="checkbox"/> 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 4945(d)(4)(A)? (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)?

N/A

►

5b

Organizations relying on a current notice regarding disaster assistance check here

c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?

N/A

Yes  No

If "Yes," attach the statement required by Regulations section 53.4945-5(d).

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?

Yes  No

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

If "Yes" to 6b, file Form 8870.

6b

X

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
Howard Ruskin 420 Brierhill Road Deerfield, IL 60015	President 0.00	0.	0.	0.
Raina Ruskin 420 Brierhill Road Deerfield, IL 60015	Vice President-Secretary 0.00	0.	0.	0.
Julie Schultz 933 Pinecrest S.E. E Grand Rapids, MI 49506	0.00	0.	0.	0.
Paula Gorelik 2903 Twin Oaks Highland Park, IL 60035	0.00	0.	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 VIII** **Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)**

**3 Five highest-paid independent contractors for professional services. 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.

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**

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2

1	N/A	
2		
3		
All other program-related investments. See instructions.		
3		
<b>Total. Add lines 1 through 3</b>		0.

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**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	86,547.
b	Average of monthly cash balances	1b	
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	86,547.
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	86,547.
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	1,298.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	85,249.
6	Minimum investment return. Enter 5% of line 5	6	4,262.

**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	4,262.
2a	Tax on investment income for 2014 from Part VI, line 5	2a	1,874.
b	Income tax for 2014 (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	1,874.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	2,388.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	2,388.
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	2,388.

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

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes	1a	91,550.
a	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	1b	0.
b	Program-related investments - total from Part IX-B	2	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	3a	
3	Amounts set aside for specific charitable projects that satisfy the	3b	
a	Suitability test (prior IRS approval required)	4	91,550.
b	Cash distribution test (attach the required schedule)	5	0.
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	6	91,550.
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		
6	Adjusted qualifying distributions. Subtract line 5 from line 4		

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.

Form 990-PF (2014)

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The Howard and Raina Ruskin Family  
Foundation

Form 990-PF (2014)

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**Part XIII Undistributed Income (see instructions)**

	(a) Corpus	(b) Years prior to 2013	(c) 2013	(d) 2014
1 Distributable amount for 2014 from Part XI, line 7				2,388.
2 Undistributed income, if any, as of the end of 2014			0.	
a Enter amount for 2013 only				
b Total for prior years		0.		
3 Excess distributions carryover, if any, to 2014				
a From 2009	78,994.			
b From 2010	94,364.			
c From 2011	76,340.			
d From 2012	98,136.			
e From 2013	99,795.			
f Total of lines 3a through e	447,629.			
4 Qualifying distributions for 2014 from Part XII, line 4. ► \$ 91,550.			0.	
a Applied to 2013, 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 2014 distributable amount				2,388.
e Remaining amount distributed out of corpus	89,162.			
5 Excess distributions carryover applied to 2014 (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:	536,791.			
a Corpus Add lines 3f, 4c, and 4e Subtract line 5			0.	
b Prior years' undistributed income. Subtract line 4b from line 2b			0.	
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed			0.	
d Subtract line 6c from line 6b. Taxable amount - see instructions			0.	
e Undistributed income for 2013 Subtract line 4a from line 2a Taxable amount - see instr			0.	
f Undistributed income for 2014 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2015			0.	
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions)	0.			0.
8 Excess distributions carryover from 2009 not applied on line 5 or line 7	78,994.			
9 Excess distributions carryover to 2015. Subtract lines 7 and 8 from line 6a	457,797.			
10 Analysis of line 9:				
a Excess from 2010	94,364.			
b Excess from 2011	76,340.			
c Excess from 2012	98,136.			
d Excess from 2013	99,795.			
e Excess from 2014	89,162.			

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The Howard and Raina Ruskin Family  
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**Part XIV | Private Operating Foundations** (see instructions and Part VII-A, question 9)

N/A

1 a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2014, enter the date of the ruling ►

4942(j)(3) or  4942(j)(5)

	Tax year				(e) Total
	(a) 2014	(b) 2013	(c) 2012	(d) 2011	
2 a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities.					
Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon:					
a "Assets" alternative test - enter					
(1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test - enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					
c "Support" alternative test - enter					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

**Part XV | Supplementary Information (Complete this part only if the foundation 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))

**See Statement 7**

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

**None**

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

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

a The name, address, and telephone number or e-mail address of the person to whom applications should be addressed

b The form in which applications should be submitted and information and materials they should include:

c Any submission deadlines.

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

The Howard and Raina Ruskin Family  
Foundation

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**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)				
<b>a Paid during the year</b>				
See Schedule Attached				91,550.
<b>Total</b>				► 3a 91,550.
<b>b Approved for future payment</b>				
None				
<b>Total</b>				► 3b 0.

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## Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.

Enter gross amounts unless otherwise indicated.		Unrelated business income		Excluded by section 512, 513, or 514	(e) Related or exempt function income	
		(a) Business code	(b) Amount	(c) Exclu- sion code	(d) Amount	
<b>1</b> Program service revenue						
a						
b						
c						
d						
e						
f						
<b>g</b> Fees and contracts from government agencies						
<b>2</b> Membership dues and assessments						
<b>3</b> Interest on savings and temporary cash investments						
<b>4</b> Dividends and interest from securities				14	<b>93,399.</b>	
<b>5</b> Net rental income or (loss) from real estate.						
a Debt-financed property						
b Not debt-financed property						
<b>6</b> Net rental income or (loss) from personal property						
<b>7</b> Other investment income						
<b>8</b> Gain or (loss) from sales of assets other than inventory						<b>300.</b>
<b>9</b> Net income or (loss) from special events						
<b>10</b> Gross profit or (loss) from sales of inventory						
<b>11</b> Other revenue:						
a						
b						
c						
d						
e						
<b>12</b> Subtotal Add columns (b), (d), and (e)			0.		<b>93,399.</b>	<b>300.</b>
<b>13</b> Total. Add line 12, columns (b), (d), and (e)						<b>93,699.</b>
(See worksheet in line 13 instructions to verify calculations )						13

## **Relationship of Activities to the Accomplishment of Exempt Purposes**

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The Howard and Raina Ruskin Family Foundation

**Form 990-PF (2014)**

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**Part XVII** Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

**a Transfers from the reporting foundation to a noncharitable exempt organization of:**

- (1) Cash
- (2) Other assets

b Other transactions

- (1) Sales of assets to a noncharitable exempt organization
- (2) Purchases of assets from a noncharitable exempt organization
- (3) Rental of facilities, equipment, or other assets
- (4) Reimbursement arrangements
- (5) Loans or loan guarantees
- (6) Performance of services or membership or fundraising solicitations

c Sharing of facilities, equipment, mailing lists, other assets, or paid employees

**c Sharing of facilities, equipment, mailing lists, other assets, or paid employees**

d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received

**2a** Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527?

Yes  No

**b If "Yes," complete the following schedule**

(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

**Sign  
Here**

~~Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge~~

May the IRS discuss this return with the preparer shown below (see Instr.)?

Signature of officer or trustee

Date

Date \_\_\_\_\_

**Title**

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Jennifer Albert		MAY 6 2015		P01247938
	Firm's name ► Lipschultz, Levin & Gray, L.L.C.			Firm's EIN ► 36-2260623	
Firm's address ► 425 Huehl Road Bldg. 7 Northbrook, IL 60062			Phone no 847-272-5300		

**Schedule B**(Form 990, 990-EZ,  
or 990-PF)Department of the Treasury  
Internal Revenue Service**Schedule of Contributors**

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

OMB No. 1545-0047

**2014****Name of the organization****The Howard and Raina Ruskin Family Foundation****Employer identification number****36-4455356****Organization type (check one):****Filers of:**

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, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions 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 an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *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 an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled 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 totaling \$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 990-PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).**LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2014)**

Name of organization The Howard and Raina Ruskin Family Foundation	Employer identification number 36-4455356
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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
1	Howard & Raina Ruskin 420 Brierhill Road Northbrook, IL 60015	\$ 8,966.	<input checked="" type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
		\$ _____	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
		\$ _____	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
		\$ _____	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
		\$ _____	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
		\$ _____	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
		\$ _____	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
		\$ _____	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
		\$ _____	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)

Name of organization	Employer identification number
The Howard and Raina Ruskin Family Foundation	36-4455356

**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
		\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$ _____	_____

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**Name of organization**

**Employer identification number**

The Howard and Raina Ruskin Family Foundation

36-4455356

### Part III

**Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor.** 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 info. once.) ► \$ \_\_\_\_\_  
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
				<b>(e) Transfer of gift</b>		
				<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>
(a) No. from Part I				(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
				<b>(e) Transfer of gift</b>		
				<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>
(a) No. from Part I				(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
				<b>(e) Transfer of gift</b>		
				<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>
(a) No. from Part I				(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
				<b>(e) Transfer of gift</b>		
				<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>

**Form 990-PF**

### Dividends and Interest from Securities

**Statement 1**

Source	Gross	Capital	(a)	(b)	(c)
	Amount	Gains Dividends	Revenue Per Books	Net Invest- ment Income	Adjusted Net Income
J P Morgan	93,399.	0.	93,399.	93,399.	
To Part I, line 4	93,399.	0.	93,399.	93,399.	

Form 990-PF

## Taxes

**Statement 2**

Description	(a) Expenses Per Books	(b) Net Invest- ment Income	(c) Adjusted Net Income	(d) Charitable Purposes
Tax	1,682.	0.		0.
To Form 990-PF, Pg 1, ln 18	1,682.	0.		0.

**Form 990-PF**

### Other Expenses

### Statement 3

Description	(a) Expenses Per Books	(b) Net Invest- ment Income	(c) Adjusted Net Income	(d) Charitable Purposes
State Annual Report Fee Illinois Attorney General	10. 15.	0. 0.		0. 0.
To Form 990-PF, Pg 1, ln 23	25.	0.		0.

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**Form 990-PF**

### Corporate Stock

**Statement 4**

<u>Description</u>	Book Value	Fair Market Value
Equity	65,185.	65,185.
<b>Total to Form 990-PF, Part II, line 10b</b>	<b>65,185.</b>	<b>65,185.</b>

Form 990-PF

Corporate Bonds

Statement 5

Description	Book Value	Fair Market Value
Goldman Sachs	215,266.	215,266.
HCA Inc	95,000.	95,000.
NRG ENERGY INC	110,250.	110,250.
UNITED STATES STEEL CORP	105,941.	105,941.
JPM EM MKTS DEBT FD-SEL	99,348.	99,348.
PIMCO FDS PAC INV'T MGMT SER	88,174.	88,174.
JPM FLOAT RATE INCOME FD-SEL	128,920.	128,920.
<b>Total to Form 990-PF, Part II, line 10c</b>	<b>842,899.</b>	<b>842,899.</b>

Form 990-PF

Other Investments

Statement 6

Description	Valuation Method	Book Value	Fair Market Value
REAL ESTATE	COST	232,048.	232,048.
CROSSAMERICA	COST	676,752.	676,752.
ENERGY TRANSFER PARTNERS	COST	279,500.	279,500.
<b>Total to Form 990-PF, Part II, line 13</b>		<b>1,188,300.</b>	<b>1,188,300.</b>

Form 990-PF

Part XV - Line 1a  
List of Foundation Managers

Statement 7

Name of Manager

Howard Ruskin  
Raina Ruskin

## THE HOWARD AND RAINA RUSKIN FAMILY FOUNDATION

Date	Check No.	Recipient Name and Address	Foundation Status of Recipient	Purpose of Grant or Contribution	Amount
<b>COMMUNITY ORGANIZATIONS AND CIVIC AFFAIRS</b>					
7/14/14	1366	Lambs Farm P. O. Box 520 Libertyville, IL 60048	Public Charity	Community Organizations and Civic Affairs	500.00
7/14/14	1367	Council for Jewish Elderly 3003 W. Touhy Avenue Chicago, IL 60645	Public Charity	Community Organizations and Civic Affairs	5,000.00
7/23/14	1370	Friends of Israeli Defense Forces 1430 Broadway NY, NY 10018	Public Charity	Community Organizations and Civic Affairs	500.00
8/4/14	citi cc	Jewish United Fund Ben Gurion Way 1 S. Franklin St. Chicago, IL 60606	Public Charity	Community Organizations and Civic Affairs	11,667.00
9/15/14	citi cc	Jewish United Fund Ben Gurion Way 1 S. Franklin St. Chicago, IL 60606	Public Charity	Community Organizations and Civic Affairs	11,667.00
10/13/14	1378	Jewish United Fund Ben Gurion Way 1 S. Franklin St. Chicago, IL 60606	Public Charity	Community Organizations and Civic Affairs	11,666.00
<b>TOTAL COMMUNITY ORGANIZATIONS AND CIVIC AFFAIRS</b>					<u><b>\$41,000.00</b></u>

**EDUCATION**

5/28/14	1359	Roosevelt High School Scholarship Foundation 3436 West Wilson Avenue Chicago, IL 60625	Public Charity	Education	10,000.00
6/9/14	1360	Briarwood Scholarship Fnd 355 Deerfield Road Deerfield, IL 60015	Public Charity	Education	100.00
7/14/14	1365	Illinois Weslyan University 1312 Park Street Bloomington, IL 61701	Public Charity	Education	2,500.00
7/21/14	1368	Briarwood Scholarship Fnd 355 Deerfield Road Deerfield, IL 60015	Public Charity	Education	1,275.00
7/21/14	1369	Columbia College 600 S Michigan Avenue Chicago, IL 60605	Public Charity	Education	2,500.00
9/30/14	1376	DePaul University 1 E. Jackson Chicago, IL 60604	Public Charity	Education	500.00
<b>TOTAL EDUCATION</b>					<b><u>\$16,875.00</u></b>

**HEALTH AND HUMAN SERVICES**

1/8/14	1356	Children's Oncology Services, Inc. 500 N. Michigan Ave., Ste. 300 Chicago, IL 60611	Public Charity	Health and Human Services	25.00
2/7/14	1357	Zacharias Center 4279 Old Grand Ave. Gurnee, IL 60031	Public Charity	Health and Human Services	2,000.00
3/23/14	1364	Children's Oncology Services, Inc. 500 N. Michigan Ave., Ste. 300 Chicago, IL 60611	Public Charity	Health and Human Services	25.00
6/9/14	1361	Adam Don Foundation 2500 Harlem Ave N Riverside, IL 60546	Public Charity	Health and Human Services	300.00
6/9/14	1362	Crohn's & Colitis Foundation 386 Park Avenue South 17th fl NY, NY 10016	Public Charity	Health and Human Services	300.00

## **HEALTH AND HUMAN SERVICES (Continued)**

7/23/14 1371	Wounded Warrior Project P.O. Box 758517 Topeka, KS 66675	Public Charity	Health and Human Services	500.00
9/24/14 1375	Children's Oncology Services, Inc. 500 N. Michigan Ave., Ste. 300 Chicago, IL 60611 Memphis, TN 38105	Public Charity	Health and Human Services	25.00
9/30/14 1377	St Jude Children's Hospital 501 St Jude Place Memphis, TN 38105	Public Charity	Health and Human Services	500.00
11/14/14 1379	Children's Oncology Services, Inc. 500 N. Michigan Ave., Ste. 300 Chicago, IL 60611	Public Charity	Health and Human Services	30,000.00

**TOTAL HEALTH AND HUMAN SERVICES** \$33,675.00

**TOTAL** \$91,550.00