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Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

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

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▶ Information about Form 990-PF and its instructions is at www.irs.gov/form990pf.

OMB No 1545-0052

2014

Open to Public Inspection

For calendar year 2014, or tax year beginning 01-01-2014 , and ending 12-31-2014

Name of foundation SHORESH FOUNDATION		A Employer identification number 94-3044121	
Number and street (or P O box number if mail is not delivered to street address) 4096 PIEDMONT AVENUE NO 239		B Telephone number (see instructions) (510) 658-2898	
City or town, state or province, country, and ZIP or foreign postal code OAKLAND, CA 94611		C If exemption application is pending, check here ☐	
G Check all that apply ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ Name change		D 1. Foreign organizations, check here ☐ 2. Foreign organizations meeting the 85% test, check here and attach computation ☐	
H Check type of organization ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here ☐	
I Fair market value of all assets at end of year (from Part II, col. (c), line 16)▶\$ 9,303,855		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐	
J Accounting method ☐ Cash ☒ Accrual ☐ Other (specify) _____ (Part I, column (d) must be on cash basis.)			

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc , received (attach schedule)	625,034			
	2 Check ☐ if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities.	208,904	208,904		
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	121,489			
	b Gross sales price for all assets on line 6a 529,545				
	7 Capital gain net income (from Part IV, line 2) . . .		121,489		
	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) (attach schedule)				
	11 Other income (attach schedule)				
	12 Total. Add lines 1 through 11	955,427	330,393		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	0	0		0
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)	5,800	5,800		0
	c Other professional fees (attach schedule)	27,344	27,344		0
	17 Interest				
	18 Taxes (attach schedule) (see instructions) . . .	1,696	1,696		0
	19 Depreciation (attach schedule) and depletion . . .				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)	85	0		0
	24 Total operating and administrative expenses. Add lines 13 through 23	34,925	34,840		0
	25 Contributions, gifts, grants paid	1,366,320			1,366,320
	26 Total expenses and disbursements. Add lines 24 and 25	1,401,245	34,840		1,366,320
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	-445,818			
	b Net investment income (if negative, enter -0-)		295,553		
	c Adjusted net income (if negative, enter -0-)				

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)	Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash—non-interest-bearing	22,640	28,076	28,076
	2	Savings and temporary cash investments	4,657,389	3,845,375	3,845,375
	3	Accounts receivable ▶ _____ Less allowance for doubtful accounts ▶ _____			
	4	Pledges receivable ▶ _____ Less allowance for doubtful accounts ▶ _____			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7	Other notes and loans receivable (attach schedule) ▶ _____ Less allowance for doubtful accounts ▶ _____			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10a	Investments—U S and state government obligations (attach schedule)			
	b	Investments—corporate stock (attach schedule)	4,163,854 ☒	4,524,381	5,385,564
	c	Investments—corporate bonds (attach schedule).			
	11	Investments—land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)	33,162 ☒	33,342	43,020
	14	Land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
Liabilities	15	Other assets (describe ▶ _____)	☒ 1,767 ☒	☒ 1,820 ☒	☒ 1,820
	16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	8,878,812	8,432,994	9,303,855
	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶ _____)			
Net Assets or Fund Balances	23	Total liabilities (add lines 17 through 22)	0	0	
		Foundations that follow SFAS 117, check here ▶ ☐ and complete lines 24 through 26 and lines 30 and 31.			
	24	Unrestricted			
	25	Temporarily restricted			
	26	Permanently restricted			
		Foundations that do not follow SFAS 117, check here ▶ ☒ and complete lines 27 through 31.			
	27	Capital stock, trust principal, or current funds	0	0	
	28	Paid-in or capital surplus, or land, bldg , and equipment fund	0	0	
	29	Retained earnings, accumulated income, endowment, or other funds	8,878,812	8,432,994	
	30	Total net assets or fund balances (see instructions)	8,878,812	8,432,994	
	31	Total liabilities and net assets/fund balances (see instructions)	8,878,812	8,432,994	

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 8,878,812
2	Enter amount from Part I, line 27a	2 -445,818
3	Other increases not included in line 2 (itemize) ▶ _____	3 0
4	Add lines 1, 2, and 3	4 8,432,994
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 8,432,994

Part IV

Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)		(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
1 a	CITI - PUBLICLY TRADED SECURITIES	P		
b	CITI - PUBLICLY TRADED SECURITIES	P		
c				
d				
e				

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a 68,464		78,536	-10,072
b 461,081		329,520	131,561
c			
d			
e			

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) 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	
a			-10,072
b			131,561
c			
d			
e			

2	Capital gain net income or (net capital loss)	{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	2	121,489
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see instructions) If (loss), enter -0- in Part I, line 8	}	3	

Part V

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

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

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

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☒ No

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

1 Enter the appropriate amount in each column for each year, see 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	439,562	8,880,955	0.049495
2012	754,714	7,597,441	0.099338
2011	1,344,657	6,807,762	0.197518
2010	491,250	6,259,483	0.078481
2009	591,110	5,279,600	0.111961

2	Total of line 1, column (d).	2	0.536793
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	0.107359
4	Enter the net value of noncharitable-use assets for 2014 from Part X, line 5.	4	9,421,150
5	Multiply line 4 by line 3.	5	1,011,445
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	2,956
7	Add lines 5 and 6.	7	1,014,401
8	Enter qualifying distributions from Part XII, line 4.	8	1,366,320

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate See
the Part VI instructions

Part VI

Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the instructions)

1a		Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1			
b		Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☒ and enter 1% of Part I, line 27b		1	2,956
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	2,956
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	2,956
6		Credits/Payments			
a		2014 estimated tax payments and 2013 overpayment credited to 2014	6a	496	
b		Exempt foreign organizations—tax withheld at source	6b		
c		Tax paid with application for extension of time to file (Form 8868)	6c	10,000	
d		Backup withholding erroneously withheld	6d		
7		Total credits and payments. Add lines 6a through 6d.		7	10,496
8		Enter any penalty for underpayment of estimated tax. Check here ☐ if Form 2220 is attached.		8	51
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	7,489
11		Enter the amount of line 10 to be Credited to 2015 estimated tax ☒ 7,489 Refunded ☐		11	0

Part VII-A

Statements Regarding Activities

1a		During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		1a	Yes	No
b		Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for definition)?		1b		No
		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?		1c		No
d		Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation ☒ \$ 0 (2) On foundation managers ☒ \$ 0				
e		Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ☒ \$ 0				
2		Has the foundation engaged in any activities that have not previously been reported to the IRS?		2		No
		If "Yes," attach a detailed description of the activities.				
3		Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		3		No
4a		Did the foundation have unrelated business gross income of \$1,000 or more during the year?		4a		No
b		If "Yes," has it filed a tax return on Form 990-T for this year?		4b		
5		Was there a liquidation, termination, dissolution, or substantial contraction during the year?		5		No
		If "Yes," attach the statement required by General Instruction T.				
6		Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either				
		• By language in the governing instrument, or				
		• By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?		6	Yes	
7		Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XV.		7	Yes	
8a		Enter the states to which the foundation reports or with which it is registered (see instructions) ☒ CA				
b		If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation .		8b	Yes	
9		Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2014 or the taxable year beginning in 2014 (see instructions for Part XIV)? If "Yes," complete Part XIV		9		No
10		Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses.		10		No

Part VII-A

Statements Regarding Activities *(continued)*

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions).	11		No
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	Yes	
Website address N/A				
14	The books are in care of ROCHELLE SHAPELL Telephone no (510) 658-2898 Located at 4096 PIEDMONT AVENUE 239 OAKLAND CA ZIP+4 94611			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —Check here and enter the amount of tax-exempt interest received or accrued during the year.	15		
16	At any time during calendar year 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?	16	Yes	No
See instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR) If "Yes", enter the name of the foreign country				

Part VII-B

Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.			Yes	No
1a	During the year did the foundation (either directly or indirectly) (1) Engage in the sale or exchange, or leasing of property with a disqualified person? Yes No (2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?. Yes No (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? Yes No (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? Yes No (5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?. Yes No (6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days). Yes No			
b	If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? Organizations relying on a current notice regarding disaster assistance check here.	1b		
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2014?.	1c		No
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))			
a	At the end of tax year 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 20 , 20 , 20 , 20			
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see instructions).	2b		
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here 20 , 20 , 20 , 20			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?. Yes No			
b	If "Yes," did it have excess business holdings in 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.).	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2014?	4b		No

Part VII-B

Statements Regarding Activities for Which Form 4720 May Be Required (continued)

5a	During the year did the foundation pay or incur any amount to			
	(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?	☐ Yes ☒ No		
	(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?	☐ Yes ☒ No		
	(3) Provide a grant to an individual for travel, study, or other similar purposes?	☐ Yes ☒ No		
	(4) Provide a grant to an organization other than a charitable, etc , organization described in section 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)?		5b	
	Organizations relying on a current notice regarding disaster assistance check here.	☒		
c	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?	☐ Yes ☐ No		
	If "Yes," attach the statement required by Regulations section 53.4945–5(d).			
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	☐ Yes ☒ No		
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		6b	No
	If "Yes" to 6b, file Form 8870.			
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?	☐ Yes ☒ No		
b	If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?		7b	

Part VIII

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

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

Part VIII

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

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

Part IX-A

Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc	Expenses
1	
2	
3	
4	

Part IX-B

Summary of Program-Related Investments (see instructions)

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

Part X

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes		
a	Average monthly fair market value of securities.	1a	5,443,528
b	Average of monthly cash balances.	1b	4,119,767
c	Fair market value of all other assets (see instructions).	1c	1,324
d	Total (add lines 1a, b, and c).	1d	9,564,619
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation).	1e	0
2	Acquisition indebtedness applicable to line 1 assets.	2	0
3	Subtract line 2 from line 1d.	3	9,564,619
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	143,469
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	9,421,150
6	Minimum investment return. Enter 5% of line 5.	6	471,058

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	471,058
2a	Tax on investment income for 2014 from Part VI, line 5.	2a	2,956
b	Income tax for 2014 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	2,956
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	468,102
4	Recoveries of amounts treated as qualifying distributions.	4	0
5	Add lines 3 and 4.	5	468,102
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	468,102

Part XII

Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc , purposes		
a	Expenses, contributions, gifts, etc —total from Part I, column (d), line 26.	1a	1,366,320
b	Program-related investments—total from Part IX-B.	1b	0
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes.	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required).	3a	
b	Cash distribution test (attach the required schedule).	3b	
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	1,366,320
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	2,956
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	1,363,364
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 2013	(c) 2013	(d) 2014
1 Distributable amount for 2014 from Part XI, line 7				468,102
2 Undistributed income, if any, as of the end of 2014				
a Enter amount for 2013 only.			0	
b Total for prior years 20____, 20____, 20____		0		
3 Excess distributions carryover, if any, to 2014				
a From 2009.	329,448			
b From 2010.	180,724			
c From 2011.	1,007,101			
d From 2012.	381,064			
e From 2013.	2,207			
f Total of lines 3a through e.	1,900,544			
4 Qualifying distributions for 2014 from Part XII, line 4 ▶ \$ 1,366,320				
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.				468,102
e Remaining amount distributed out of corpus	898,218			
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:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	2,798,762			
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 instructions			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			
8 Excess distributions carryover from 2009 not applied on line 5 or line 7 (see instructions). . .	329,448			
9 Excess distributions carryover to 2015. Subtract lines 7 and 8 from line 6a	2,469,314			
10 Analysis of line 9				
a Excess from 2010. . . .	180,724			
b Excess from 2011. . . .	1,007,101			
c Excess from 2012. . . .	381,064			
d Excess from 2013. . . .	2,207			
e Excess from 2014. . . .	898,218			

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

1a

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

b

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

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

Part XVSupplementary Information (Complete this part only if the organization had \$5,000 or more in assets at any time during the year—see instructions.)

1

Information Regarding Foundation Managers:

a

List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000) (See section 507(d)(2))

ROCHELLE SHAPELL

b

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

2

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

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

a

The name, address, and telephone number or email address of the person to whom applications should be addressed

b

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

c

Any submission deadlines

d

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

Part XV

Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year See Additional Data Table				
Total			3a	1,366,320
b Approved for future payment				
Total			3b	0

Enter gross amounts unless otherwise indicated

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

Form **990-PF** (2014)

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
			GENERAL	0
ALAMEDA COUNTY COMMUNITY FOOD BANK PO BOX 2599 OAKLAND,CA 94614	N/A	PUBLIC CHARITY	GENERAL	5,000
ART CENTER COLLEGE OF DESIGN 1700 LIDA STREET PASADENA,CA 91103	N/A	PUBLIC CHARITY	GENERAL	10,000
ASSOCIATION OF JEWISH FAMILY & CHILDREN'S AGENCIES 5750 PARK HEIGHTS AVENUE BALTIMORE,MD 21215	N/A	PUBLIC CHARITY	GENERAL	7,200
AUGUSTA LEVY LEARNING CENTER 16 RIDGECREST RD WHEELING,WV 26003	N/A	PUBLIC CHARITY	GENERAL	2,500
BEHAVIORAL INTERVENTION ASSOCIATION 3229 ELM ST OAKLAND,CA 94609	N/A	PUBLIC CHARITY	GENERAL	250
BETH JACOB CONGREGATION (OAKLAND) 3778 PARK BLVD OAKLAND,CA 94610	N/A	PUBLIC CHARITY	GENERAL	34,180
BRENTWOOD SCHOOL 12001 SUNSET BLVD LOS ANGELES,CA 90049	N/A	PUBLIC CHARITY	GENERAL	5,000
CALIFORNIA COMMUNITY FOUNDATION 221 S FIGUEROA STREET 400 LOS ANGELES,CA 90012	N/A	PUBLIC CHARITY	GENERAL	1,000,000
CENTER FOR GENDER AND REFUGEE STUDIES UC HASTINGS COLLEGE OF LAW 200 MCALLISTER STREET SAN FRANCISCO,CA 94102	N/A	PUBLIC CHARITY	GENERAL	500
CHABAD OF THE EAST BAY 2643 COLLEGE AVE BERKELEY,CA 94704	N/A	PUBLIC CHARITY	GENERAL	5,000
CHILDREN'S HOSPITAL AND RESEARCH CENTER FOUNDATION 2201 BROADWAY 600 OAKLAND,CA 94612	N/A	PUBLIC CHARITY	GENERAL	500
CHILDREN'S HOSPITAL OF PHILADELPHIA 3401 CIVIC CENTER BLVD PHILADELPHIA,PA 19104	N/A	PUBLIC CHARITY	GENERAL	360
CONGREGATION TORAT EMET 2375 E MAIN ST BEXLEY,OH 43209	N/A	PUBLIC CHARITY	GENERAL	360
CREATIVE GROWTH ART CENTER 355 24TH ST OAKLAND,CA 94612	N/A	PUBLIC CHARITY	GENERAL	250
Total  3a				1,366,320

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
FAMILY VIOLENCE LAW CENTER PO BOX 22009 OAKLAND,CA 94623	N/A	PUBLIC CHARITY	GENERAL	360
FRIENDS OF ISRAEL DISABLED VETERANS 1133 BROADWAY 232 NEWYORK,NY 10010	N/A	PUBLIC CHARITY	GENERAL	360
GIRLS INC 3000 62ND AVE OAKLAND,CA 94605	N/A	PUBLIC CHARITY	GENERAL	1,500
HARLEM CHILDREN'S ZONE 125 MAIDEN 8B NEWYORK,NY 10038	N/A	PUBLIC CHARITY	GENERAL	180
HEARTBEAT LIFESHARING 218 TOWN FARM ROAD HARDWICK,VT 05843	N/A	PUBLIC CHARITY	GENERAL	180
HEBREW FREE LOAN ASSOCIATION 131 STEUART ST 425 SAN FRANCISCO,CA 94105	N/A	PUBLIC CHARITY	GENERAL	3,600
INTERNATIONAL RESCUE COMMITTEE 405 14TH ST SUITE 1415 OAKLAND,CA 94612	N/A	PUBLIC CHARITY	GENERAL	250
JEWISH COMMUNITY FEDERATION OF GREATER EAST BAY 300 GRAND AVENUE OAKLAND,CA 94610	N/A	PUBLIC CHARITY	GENERAL	121,000
JEWISH COMMUNITY HIGH SCHOOL 1835 ELLIS ST SAN FRANCISCO,CA 94115	N/A	PUBLIC CHARITY	GENERAL	10,000
JEWISH FAMILY AND CHILDREN'S SERVICES 2150 POST ST SAN FRANCISCO,CA 94115	N/A	PUBLIC CHARITY	GENERAL	1,800
KALEIDOSCOPE YOUTH CENTER 1904 N HIGH ST COLUMBUS,OH 43201	N/A	PUBLIC CHARITY	GENERAL	180
KIPP BAY AREA SCHOOLS 426 17TH STREET SUITE 200 OAKLAND,CA 94612	N/A	PUBLIC CHARITY	GENERAL	1,800
NATIONAL INSTITUTE FOR JEWISH HOSPICE PO BOX 48025 LOS ANGELES,CA 90048	N/A	PUBLIC CHARITY	GENERAL	1,000
OAKLAND HEBREW DAY SCHOOL 5500 REDWOOD ROAD OAKLAND,CA 94619	N/A	PUBLIC CHARITY	GENERAL	91,400
SAN FRANCISCO AIDS FOUNDATION 995 MARKET STREET SAN FRANCISCO,CA 94103	N/A	PUBLIC CHARITY	GENERAL	180
Total  3a				1,366,320

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
SAN FRANCISCO FOOD BANK 900 PENNSYLVANIA AVE SAN FRANCISCO,CA 94107	N/A	PUBLIC CHARITY	GENERAL	5,000
SMILE TRAIN PO BOX 96231 WASHINGTON,DC 200906231	N/A	PUBLIC CHARITY	GENERAL	500
STANFORD UNIVERSITY MEMORIAL HALL-RM 144 551 SERRA MALL STANFORD,CA 94305	N/A	PUBLIC CHARITY	GENERAL	7,500
STRIVE 28 FODEN RD SOUTH PORTLAND,ME 04106	N/A	PUBLIC CHARITY	GENERAL	2,500
THE SHALOM FOUNDATION 845 3RD AVE 6TH FLOOR NEW YORK,NY 10022	N/A	PUBLIC CHARITY	GENERAL	10,000
US FUND FOR UNICEF 125 MAIDEN LANE NEW YORK,NY 10038	N/A	PUBLIC CHARITY	GENERAL	180
UC BERKELEY FOUNDATION 4200 2080 ADDISON ST BERKELEY,CA 94720	N/A	PUBLIC CHARITY	GENERAL	2,500
UNITED JEWISH WELFARE FUND OF TORONTO M2R 3V2 TORONTO,CANADA CA	N/A	PUBLIC CHARITY	GENERAL	18,000
UNITED STATES HOLOCAUST MEMORIAL MUSEUM 100 RAOUL WALLENBERG PL SW WASHINGTON,DC 20024	N/A	PUBLIC CHARITY	GENERAL	5,000
WOMEN'S CANCER RESOURCE CENTER OF OAKLAND 5741 TELEGRAPH AVENUE OAKLAND,CA 94609	N/A	PUBLIC CHARITY	GENERAL	250
YOUTH ENRICHMENT STRATEGIES 1577 SOLANO AVE BERKELEY,CA 94707	N/A	PUBLIC CHARITY	GENERAL	10,000
Total  3a				1,366,320

TY 2014 Accounting Fees Schedule

Name: SHORESH FOUNDATION

EIN: 94-3044121

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING FEES	5,800	5,800		0

TY 2014 Investments Corporate
Stock Schedule

Name: SHORESH FOUNDATION
EIN: 94-3044121

Name of Stock	End of Year Book Value	End of Year Fair Market Value
ACTAVIS PLC - 170 SHS	44,601	43,760
AIR LEASE CORP - 2,390 SHS	59,441	82,097
ALLEGHANY CORP - 165 SHS	49,635	76,478
AMERICAN WTR WKS CO INC - 1,985 SHS	47,125	105,801
ATMEL CORP - 4,650 SHS	0	0
BAYER AG NPV - 615 SHS	40,042	84,093
BED BATH & BEYOND - 635 SHS	0	0
BOEING CO - 405 SHS	30,813	52,642
CALIFORNIA RES CORP COM - 250 SHS	1,705	1,378
CHARTER COMMUNICATIONS INC - 430 SHS	57,175	71,647
CINEMARK HOLDINGS, INC - 2,765 SHS	56,445	98,379
COSAN LTD - 1,645 SHS	0	0
CROWN HLDGS - 1,795 SHS	51,600	91,366
DIAGEO - 570 SHS	37,022	65,031
DIGITAL REALITY TR INC - 880 SHS	43,394	59,074
DIRECTV - 770 SHS	44,089	66,759
EBAY INC - 920 SHS	46,676	51,630
GOOGLE INC CLASS A - 65 SHS	19,612	34,493
GOOGLE INC CLASS C - 65 SHS	19,550	34,216
HEALTHSOUTH - 60 SHS	26,199	82,575
HOLOGIC INC - 1,925 SHS	0	0
JOHNSON & JOHNSON - 1,045 SHS	64,198	109,276
KINDER MORGAN HLDING - 1,780 SHS	57,413	75,312
LIBERTY INTERACTIVE CORP - 2,050 SHS	34,639	60,311
LIBERTY MEDIA HLDG CORP - 1,845 SHS	0	0
LIBERTY VENTURES SERIES A - 381 SHS	9,531	14,371
MARKS & SPENCER GROUP - 2,720 SHS	0	0
MOTOROLA SOLUTIONS INC - 735 SHS	0	0
NEW RESIDENTIAL INVESTMENT - 3,287 SHS	43,854	43,224
NEW SR INVT GROUP INC COM - 2,335 SHS	42,363	38,948

Name of Stock	End of Year Book Value	End of Year Fair Market Value
NEWCASTLE INVESTMENT CORP - 8,770 SHS	0	0
NOVARTIS AG ADR - 430 SHS	28,945	39,844
NRG YIELD INC - 870 SHS	45,179	41,012
OCCIDENTAL PETROLEUM CORP - 625 SHS	47,205	50,831
ORACLE CORP - 1,635 SHS	0	0
OWENS ILLINOIS INC NEW - 2,135 SHS	55,560	57,624
PHH CORP - 1,815 SHS	40,457	43,487
PLAINS GP HOLDINGS LP CL A - 2,070 SHS	52,162	53,158
PROFESSIONALLY MANAGED FUNDS - 267,624.574 SHS	2,936,588	3,048,244
QUESTAR CORP - 4,495 SHS	65,485	113,634
ROYAL MAIL PLC - 5,395 SHS	49,748	36,707
SANOFI SPONS ADR - 230 SHS	0	0
STONEGATE MORTGAGE CORP - 1,140 SHS	19,346	13,634
SYMETRA FIN'L CORP - 1,675 SHS	0	0
TELEFLEX INC - 855 SHS	44,622	98,171
TRI POINTE HOMES INC - 385 SHS	5,696	5,871
TRIUMPH GROUP INC NEW - 695 SHS	48,996	46,718
UNILEVER - 1,980 SHS	50,170	77,299
VALEANT PHARMACEUTICALS - 628 SHS	16,753	89,873
VIACOM INC - 1,060 SHS	49,767	80,115
VTTI ENERGY PARTNERS LP - 1,875 SHS	40,580	46,481
XEROX CORP - 3,420 SHS	0	0

TY 2014 Investments - Other Schedule

Name: SHORESH FOUNDATION

EIN: 94-3044121

Category / Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
CLIPPER FUND	AT COST	33,342	43,020

TY 2014 Other Assets Schedule**Name:** SHORESH FOUNDATION**EIN:** 94-3044121

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
ORGANIZATION COSTS	1,324	1,324	1,324
PREPAID FEDERAL EXCISE TAX	443	496	496

TY 2014 Other Expenses Schedule**Name:** SHORESH FOUNDATION**EIN:** 94-3044121

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FILING FEE - FRANCHISE TAX BOARD	10	0		0
REGISTRATION FEE - ATTY GENL REGISTRY OF CHARITABLE TRUSTS	75	0		0

TY 2014 Other Professional Fees Schedule

Name: SHORESH FOUNDATION

EIN: 94-3044121

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
INVESTMENT MANAGEMENT EXPENSE	27,344	27,344		0

TY 2014 Taxes Schedule

Name: SHORESH FOUNDATION

EIN: 94-3044121

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FOREIGN INCOME TAXES	1,696	1,696		0

Schedule B (Form 990, 990-EZ, or 990-PF) Department of the Treasury Internal Revenue Service	Schedule of Contributors ▶ Attach to Form 990, 990-EZ, or 990-PF. ▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at www.irs.gov/form990.	OMB No 1545-0047
		2014

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

Filers of: Form 990 or 990-EZ	Section: ☐ 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 other 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 33¹/₃% 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 990PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization SHORESH FOUNDATION	Employer identification number 94-3044121
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Part I Contributors (see instructions) Use duplicate copies of Part I if additional space is needed			
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>1</u>	DAVID FELA SHAPELL LEAD UNITRUST 9401 WILSHIRE BLVD STE 1200 BEVERLY HILLS, CA 90212	\$ 211,662	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
<u>2</u>	DAVID SHAPELL 2009 CHARITABLE LEAD 9401 WILSHIRE BLVD STE 1200 BEVERLY HILLS, CA 90212	\$ 206,686	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
<u>3</u>	FELA SHAPELL 2009 CHARITABLE LEAD A 9401 WILSHIRE BLVD STE 1200 BEVERLY HILLS, CA 90212	\$ 206,686	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
<u> </u>		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
<u> </u>		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
<u> </u>		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)

Name of organization SHORESH FOUNDATION	Employer identification number 94-3044121
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Part II **Noncash Property** (see instructions) Use duplicate copies of Part II if additional space is needed

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

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

Exclusively religious, charitable, etc., 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 information once. See instructions.) ▶ \$ _____

Use duplicate copies of Part III if additional space is needed.

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