

EXTENDED TO NOVEMBER 15, 2016
Return of Private Foundation

Form **990-PF**

Department of the Treasury
Internal Revenue Service

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

OMB No 1545-0052

2015

Open to Public Inspection

For calendar year 2015 or tax year beginning _____, and ending _____

Name of foundation: **S.P. MANDELL FOUNDATION**

Number and street (or P.O. box number if mail is not delivered to street address): **1818 MARKET STREET**

Room/suite: **3220**

City or town, state or province, country, and ZIP or foreign postal code: **PHILADELPHIA, PA 19103**

A Employer identification number: **23-6274709**

B Telephone number: **(215) 979-3400**

C If exemption application is pending, check here

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

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

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

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

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

I Fair market value of all assets at end of year (from Part II, col. (c), line 16): **\$ 24,477,252.**

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))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1 Contributions, gifts, grants, etc., received				N/A	
2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch. B					
3 Interest on savings and temporary cash investments		69.	69.		STATEMENT 1
4 Dividends and interest from securities		436,041.	436,041.		STATEMENT 2
5a Gross rents					
b Net rental income or (loss)					
6a Net gain or (loss) from sale of assets not on line 10		928,402.			
b Gross sales price for all assets on line 6a 4,011,962.					
7 Capital gain net income (from Part IV, line 2)			928,402.		
8 Net short-term capital gain					
9 Income modifications					
10a Gross sales less returns and allowances					
b Less Cost of goods sold					
c Gross profit or (loss)					
11 Other income		142,662.	142,662.		STATEMENT 3
12 Total. Add lines 1 through 11		1,507,174.	1,507,174.		
13 Compensation of officers, directors, trustees, etc		0.	0.		0.
14 Other employee salaries and wages					
15 Pension plans, employee benefits					
16a Legal fees					
b Accounting fees		28,625.	20,038.		8,587.
c Other professional fees		70,371.	70,371.		0.
17 Interest					
18 Taxes		4,694.	4,694.		0.
19 Depreciation and depletion					
20 Occupancy		251,874.	125,938.		0.
21 Travel, conferences, and meetings					
22 Printing and publications					
23 Other expenses STMT 7		187,767.	185,320.		129.
24 Total operating and administrative expenses. Add lines 13 through 23		543,331.	406,361.		8,716.
25 Contributions, gifts, grants paid		1,445,786.			1,445,786.
26 Total expenses and disbursements. Add lines 24 and 25		1,989,117.	406,361.		1,454,502.
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements		-481,943.			
b Net investment income (if negative, enter -0-)			1,100,813.		
c Adjusted net income (if negative, enter -0-)				N/A	

642

19

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only		Beginning of year	End of year		
		(a) Book Value	(b) Book Value	(c) Fair Market Value			
Assets	1	Cash - non-interest-bearing		1,563.			
	2	Savings and temporary cash investments		1,973,586.	2,351,045.	2,351,045.	
	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 8		13,131,262.	12,671,462.	12,671,462.
	c	Investments - corporate bonds	STMT 9		51,660.	51,660.	51,660.
	11	Investments - land, buildings, and equipment basis ▶					
	Less accumulated depreciation ▶						
12	Investments - mortgage loans						
13	Investments - other	STMT 10		13,894,393.	9,403,085.	9,403,085.	
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)			29,052,464.	24,477,252.	24,477,252.	
Liabilities	17	Accounts payable and accrued expenses					
	18	Grants payable					
	19	Deferred revenue					
	20	Loans from officers, directors, trustees, and other disqualified persons					
	21	Mortgages and other notes payable					
	22	Other liabilities (describe ▶)					
23	Total liabilities (add lines 17 through 22)			0.	0.		
Net Assets or Fund Balances	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			29,052,464.	24,477,252.		
28	Paid-in or capital surplus, or land, bldg., and equipment fund			0.	0.		
29	Retained earnings, accumulated income, endowment, or other funds			0.	0.		
30	Total net assets or fund balances			29,052,464.	24,477,252.		
31	Total liabilities and net assets/fund balances			29,052,464.	24,477,252.		

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	29,052,464.
2	Enter amount from Part I, line 27a	2	-481,943.
3	Other increases not included in line 2 (itemize) ▶	3	0.
4	Add lines 1, 2, and 3	4	28,570,521.
5	Decreases not included in line 2 (itemize) ▶ UNREALIZED LOSS ON INVESTMENTS	5	4,093,269.
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	24,477,252.

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.)
1a			
b	SEE ATTACHED STATEMENT		
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			
b			
c			
d			
e	4,011,962.	3,083,560.	928,402.

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	
a			
b			
c			
d			
e			928,402.

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	928,402.
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))
2014	1,227,648.	28,593,473.	.042935
2013	1,014,816.	25,323,267.	.040074
2012	832,263.	22,425,518.	.037112
2011	823,883.	20,678,325.	.039843
2010	933,157.	18,653,694.	.050025

2	Total of line 1, column (d)	2	.209989
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	.041998
4	Enter the net value of noncharitable-use assets for 2015 from Part X, line 5	4	27,155,359.
5	Multiply line 4 by line 3	5	1,140,471.
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	11,008.
7	Add lines 5 and 6	7	1,151,479.
8	Enter qualifying distributions from Part XII, line 4	8	1,454,502.

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

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

1a	Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary-see instructions)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b	1	11,008.
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	11,008.
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	11,008.
6	Credits/Payments:		
a	2015 estimated tax payments and 2014 overpayment credited to 2015	6a	50,000.
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	50,000.
8	Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8	47.
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	38,945.
11	Enter the amount of line 10 to be: Credited to 2016 estimated tax <input checked="" type="checkbox"/> 38,945. Refunded <input type="checkbox"/>	11	0.

Part VII-A Statements Regarding Activities

	Yes	No
1a		X
1b		X
1c		X
2		X
3		X
4a	X	
4b	X	
5		X
6	X	
7	X	
8a		
8b	X	
9		X
10		X

Part VII-A Statements Regarding Activities (continued)

	Yes	No
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)		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)		X
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► N/A	X	
14 The books are in care of ► SAMUEL P. MANDELL FOUNDATION Telephone no. ► 215-979-3400 Located at ► 1818 MARKET STREET, SUITE 3220, PHILADELPHIA, PA ZIP+4 ► 19103		
15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the year ► 15 N/A		
16 At any time during calendar year 2015, 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. If "Yes," enter the name of the foreign country ►		X

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

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

	Yes	No
1a During the year did the foundation (either directly or indirectly): (1) Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (6) Agree to pay money or property to a government official? (Exception Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? Organizations relying on a current notice regarding disaster assistance check here N/A		
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 2015?		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 2015, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2015? 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.) N/A c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ► _____, _____, _____		
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 2015 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 2015) N/A		
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? 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 2015?		X

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)? Yes No
 Organizations relying on a current notice regarding disaster assistance check here N/A

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). N/A

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? Yes 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? Yes No

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

1 List all officers, directors, trustees, foundation managers and their compensation.

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

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
1104 SERVICES CORP 1818 MARKET STREET, PHILADELPHIA, PA 19103	ADMINISTRATIVE, BOOKKEEPING AND OFFI	250,449.
UBS FINANCIAL SERVICES INC - 1735 MARKET STREET, 35TH FLOOR, PHILADELPHIA, PA 19103	INVESTMENT SERVICES	70,371.

Total number of others receiving over \$50,000 for professional services ▶ 0

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1 N/A	0.
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.	Amount
1 N/A	0.
2	
All other program-related investments. See instructions. 3 N/A	
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	25,278,112.
b	Average of monthly cash balances	1b	2,290,780.
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	27,568,892.
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	27,568,892.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	413,533.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	27,155,359.
6	Minimum investment return. Enter 5% of line 5	6	1,357,768.

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	1,357,768.
2a	Tax on investment income for 2015 from Part VI, line 5	2a	11,008.
b	Income tax for 2015. (This does not include the tax from Part VI.)	2b	75,005.
c	Add lines 2a and 2b	2c	86,013.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	1,271,755.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	1,271,755.
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	1,271,755.

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	1,454,502.
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	1,454,502.
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	5	11,008.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	1,443,494.

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 2014	(c) 2014	(d) 2015
1 Distributable amount for 2015 from Part XI, line 7				1,271,755.
2 Undistributed income, if any, as of the end of 2015				
a Enter amount for 2014 only			0.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2015:				
a From 2010	3,539.			
b From 2011				
c From 2012				
d From 2013				
e From 2014				
f Total of lines 3a through e	3,539.			
4 Qualifying distributions for 2015 from Part XII, line 4: ▶ \$ 1,454,502.				
a Applied to 2014, 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 2015 distributable amount				1,271,755.
e Remaining amount distributed out of corpus	182,747.			
5 Excess distributions carryover applied to 2015 (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	186,286.			
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 2014. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2015. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2016				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 2010 not applied on line 5 or line 7	3,539.			
9 Excess distributions carryover to 2016. Subtract lines 7 and 8 from line 6a	182,747.			
10 Analysis of line 9:				
a Excess from 2011				
b Excess from 2012				
c Excess from 2013				
d Excess from 2014				
e Excess from 2015	182,747.			

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 2015, enter the date of the ruling ▶
- b** Check box to indicate whether the foundation is a private operating foundation described in section 4942(j)(3) or 4942(j)(5)

	Tax year		Prior 3 years		(e) Total
	(a) 2015	(b) 2014	(c) 2013	(d) 2012	
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).)

NONE

- 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:
SEYMOUR MANDELL, (215) 979-3400
1818 MARKET STREET, SUITE 3220, PHILADELPHIA, PA 19103

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

c Any submission deadlines:
NONE

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:
FOUNDATION MAKES GRANTS TO PUBLIC CHARITIES. NO GRANTS ARE MADE TO PRIVATE OR OPERATING FOUNDATIONS OR TO INDIVIDUALS.

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 STATEMENT # 15 VARIOUS VARIOUS, PA 19103	NONE	VARIOUS	VARIOUS	1,445,786.
Total				▶ 3a 1,445,786.
b Approved for future payment				
SEE STATEMENT # 16 VARIOUS VARIOUS, PA 19103	NONE	VARIOUS	VARIOUS	2,258,580.
Total				▶ 3b 2,258,580.

S.P. MANDELL FOUNDATION

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.)
1a BRISTOL MYERS SQUIB 3500 SHS		12/20/07	08/05/15
b BRISTOL MYERS SQUIB 7000 SHS		01/15/08	08/05/15
c BRISTOL MYERS SQUIB 5000 SHS		01/15/08	08/05/15
d CATERPILLAR INC 3000 SHS		04/16/09	09/09/15
e CATERPILLAR INC 3000 SHS		04/17/09	09/09/15
f KINDER MORGAN INC 10,307 SHS		11/28/14	12/31/15
g KINDER MORGAN INC 19,738 SHS		11/28/14	12/31/15
h KINDER MORGAN INC 7865 SHS		11/28/14	12/31/15
i PLAINS ALL AMERICAN PIPELINE		04/17/09	12/10/15
j PLAINS ALL AMERICAN PIPELINE		04/20/09	12/10/15
k PLAINS ALL AMERICAN PIPELINE		07/27/09	12/10/15
l TRINITY INDUSTRIES 31,400 SHS		05/29/13	05/04/15
m CAPITAL GAINS DIVIDENDS			
n			
o			

(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 228,273.		97,799.	130,474.
b 456,546.		186,163.	270,383.
c 325,953.		132,974.	192,979.
d 220,018.		98,014.	122,004.
e 220,018.		95,903.	124,115.
f 154,278.		428,099.	-273,821.
g 295,445.		819,814.	-524,369.
h 118,178.		327,925.	-209,747.
i 347,079.		106,458.	240,621.
j 312,935.		96,016.	216,919.
k 176,004.		46,067.	129,937.
l 901,573.		648,328.	253,245.
m 255,662.			255,662.
n			
o			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Losses (from col. (h)) Gains (excess of col. (h) gain over col. (k), but not less than "-0-")
a			130,474.
b			270,383.
c			192,979.
d			122,004.
e			124,115.
f			-273,821.
g			-524,369.
h			-209,747.
i			240,621.
j			216,919.
k			129,937.
l			253,245.
m			255,662.
n			
o			

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	928,402.
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

FORM 990-PF INTEREST ON SAVINGS AND TEMPORARY CASH INVESTMENTS STATEMENT 1

SOURCE	(A) REVENUE PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME
BANK AND MONEY MARKET FUNDS	69.	69.	
TOTAL TO PART I, LINE 3	69.	69.	

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 2

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
BONDS	921.	0.	921.	921.	
PARTNERSHIPS	33,787.	0.	33,787.	33,787.	
PARTNERSHIPS	255,662.	255,662.	0.	0.	
SECURITIES	401,333.	0.	401,333.	401,333.	
TO PART I, LINE 4	691,703.	255,662.	436,041.	436,041.	

FORM 990-PF OTHER INCOME STATEMENT 3

DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
PARTNERSHIP INCOME	142,662.	142,662.	
TOTAL TO FORM 990-PF, PART I, LINE 11	142,662.	142,662.	

FORM 990-PF	ACCOUNTING FEES			STATEMENT 4
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING FEES	28,625.	20,038.		8,587.
TO FORM 990-PF, PG 1, LN 16B	28,625.	20,038.		8,587.

FORM 990-PF	OTHER PROFESSIONAL FEES			STATEMENT 5
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
INVESTMENT MGMT FEE	70,371.	70,371.		0.
TO FORM 990-PF, PG 1, LN 16C	70,371.	70,371.		0.

FORM 990-PF	TAXES			STATEMENT 6
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
FOREIGN TAXES	4,537.	4,537.		0.
STATE TAXES	157.	157.		0.
TO FORM 990-PF, PG 1, LN 18	4,694.	4,694.		0.

FORM 990-PF	OTHER EXPENSES			STATEMENT 7
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
MISCELLANEOUS EXPENSES	2,576.	129.		129.
FEDERAL TAX EXPENSE	185,191.	185,191.		0.
TO FORM 990-PF, PG 1, LN 23	187,767.	185,320.		129.

FORM 990-PF	CORPORATE STOCK	STATEMENT	8
-------------	-----------------	-----------	---

DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
ABB LTD	531,900.	531,900.
ABBOTT LABS	538,920.	538,920.
ABBVIE, INC	710,880.	710,880.
ALPHABET, INC	531,216.	531,216.
APPLE, INC	526,300.	526,300.
AT&T	619,380.	619,380.
BRISTOL MYERS SQUIBB	1,375,800.	1,375,800.
CELGENE CORP	886,224.	886,224.
CORNING, INC	584,960.	584,960.
CVS CAREMARK CORP	977,700.	977,700.
DUPONT DE NEMOURS	666,000.	666,000.
EXPRESS SCRIPTS	323,417.	323,417.
FORD MOTOR CO	176,125.	176,125.
GENERAL ELECTRIC CO	716,450.	716,450.
ILLINOIS TOOL WORKS INC	278,040.	278,040.
MERCK & CO	1,035,272.	1,035,272.
STONEGATE BANK	203,798.	203,798.
UNITED PARCEL SERVICE INC	519,642.	519,642.
VERIZON COMMUNICATIONS INC	596,238.	596,238.
WP CAREY INC REIT	873,200.	873,200.
TOTAL TO FORM 990-PF, PART II, LINE 10B	12,671,462.	12,671,462.

FORM 990-PF	CORPORATE BONDS	STATEMENT	9
-------------	-----------------	-----------	---

DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
STATE OF ISRAEL BOND	51,660.	51,660.
TOTAL TO FORM 990-PF, PART II, LINE 10C	51,660.	51,660.

FORM 990-PF

OTHER INVESTMENTS

STATEMENT 10

DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
LBC CREDIT PARTNERS PARALLEL II LP	COST	36,261.	36,261.
LBC CREDIT PARTNERS PARALLEL LP	COST	78,826.	78,826.
LEM REAL ESTATE MEZZANINE FUND II LP	COST	145,581.	145,581.
LEM REAL ESTATE MEZZANINE FUND LP	COST	52,760.	52,760.
LLR EQUITY PARTNERS II LP	COST	100,314.	100,314.
LLR EQUITY PARTNERS III LP	COST	325,965.	325,965.
LLR EQUITY PARTNERS LP	COST	43,860.	43,860.
PATRIOT CAPITAL PARTNERS LP	COST	1,119,072.	1,119,072.
QUAKER BIOVENTURES II LP	COST	334,000.	334,000.
VERSA CAPITAL PARTNERS I PARALLEL LP	COST	293,736.	293,736.
AMERIGAS PARTNERS LP	COST	959,560.	959,560.
BUCKEYE PARTNERS	COST	659,600.	659,600.
ENTERPRISE PRODUCTS PARTNERS LP	COST	1,534,800.	1,534,800.
MAGELLAN MIDSTREAM PARTNERSHIP LP	COST	2,784,720.	2,784,720.
ONEOK PARTNERS, LP	COST	934,030.	934,030.
TOTAL TO FORM 990-PF, PART II, LINE 13		9,403,085.	9,403,085.

FORM 990-PF . PART VIII - LIST OF OFFICERS, DIRECTORS STATEMENT 11
 TRUSTEES AND FOUNDATION MANAGERS

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
MORTON MANDELL 508 CLOTHIER ROAD WYNNEWOOD, PA 19096	TRUSTEE 1.00	0.	0.	0.
RONALD MANDELL 250 ALGOMA ROAD PALM BEACH, FL 33480	TRUSTEE 1.00	0.	0.	0.
GERALD MANDELL 4625 N. BORGATELLO LANE PHOENIX, AZ 85018	TRUSTEE 1.00	0.	0.	0.
JUDITH MANDELL 2355 N.W. 53RD STREET BOCA RATON, FL 33496	TRUSTEE 1.00	0.	0.	0.
SEYMOUR MANDELL 1818 MARKET STREET, SUITE 3220 PHILADELPHIA, PA 19103	TRUSTEE 1.00	0.	0.	0.
TOTALS INCLUDED ON 990-PF, PAGE 6, PART VIII		0.	0.	0.

Recipient Name and Address	Relationship	Status	Purpose	Amount
3 Insh Jewels Farm 304 Allenhurst Place Cary, NJ 27518	None	Public	Elderly & Youth	50,000
20/20/20 Vision Restoration 420 5th Ave 27th Floor New York, NY 10018	None	Public	Health & Related	600
Abington Memorial Hospital Foundation 1200 Old York Road Abington, PA 19001	None	Public	Health & Related	2,500
Abramson Cancer Center 3400 Spruce Street #1600 Philadelphia, PA 19104	None	Public	Health & Related	200,500
Abramson Center For Jewish Life 1425 Horsham Road North Wales, PA 19454-1320	None	Public	Elderly & Youth	2,600
Academy of Music 260 S Broad St 16th Floor Philadelphia, PA 19102	None	Public	Arts & Theater	3,750
Academy of Natural Sciences 1900 Ben Franklin Parkway Philadelphia, PA 19103	None	Public	Arts & Theater	1,000
Achilles International Greater Phoenix 5221 North 24th Street, Unit 104 Phoenix, AZ 85016	None	Public	Other	1,000
Adas Israel Congregation 2850 Quebec St NW Washington, DC 20008	None	Public	Religious	500
After School Activities Partnership 1520 Locust Street, Suite 1104 Philadelphia, PA 19102	None	Public	Elderly & Youth	750
AIDS Project Los Angeles 611 South Kingsley Drive Los Angeles, CA 90005	None	Public	Health & Related	500

Recipient Name and Address	Relationship	Status	Purpose	Amount
Alex's Lemonade 333 E Lancaster Avenue #414 Wynnewood, PA 19096	None	Public	Health & Related	500
Alliance to Protect 4 Barnstable Road Hyannis, MA 02601	None	Public	Other	500
Alzheimer's Disease Research 322 Eighth Avenue 7th Floor New York, NY 10001	None	Public	Health & Related	200
Amenca-Israel Cultural Foundation 1140 Broadway Suite #304 New York, NY 10001	None	Public	Arts & Theater	15,000
American Academy of Pediatrics 14 Northwest Point Blvd BK Groove Village, IL 60007	None	Public	Health & Related	1,000
American Cancer Society 1626 Locust Street Philadelphia, PA 19103	None	Public	Health & Related	2,200
American Craft Council 1224 Marshall St NE, Suite 200 Minneapolis, MN 55413	None	Public	Arts & Theater	1,000
American Friend of Israel Elwyn PO Box 828284 Philadelphia, PA 19182	None	Public	Health & Related	11,520
American Heart Association 7272 Greenville Avenue Dallas, TX 75231	None	Public	Health & Related	150
American Indian College Fund 8333 Greenwood Blvd Denver, CO 80221	None	Public	Health & Related	500
American Jewish Committee Jacob Blaustein Building 165 East 56th Street New York, NY 10022	None	Public	Other	1,000
American Red Cross 23rd & Chestnut Streets Philadelphia, PA 19103	None	Public	Health & Related	1,000
American Museum of Natural History 200 Central Park West New York, NY 10024	None	Public	Arts & Theater	200

S.P. MANDELL FOUNDATION**23-6274709****FORM 990-PF****GRANTS & CONTRIBUTIONS MADE DURING YEAR****STATEMENT 15**

Recipient Name and Address	Relationship	Status	Purpose	Amount
Anti-Defamation League One Penn Center, Suite 1160 Philadelphia, PA 19103	None	Public	Other	4,000
Arizona Humane Society 1521 W Dobbins Rd Phoenix, AZ 85041	None	Public	Other	500
Arizona Sonora Desert Museum 2021 N Kinney Road Tucson, AZ 85743	None	Public	Arts & Theater	200
Art Alliance of Philadelphia 251 S 18th Street Philadelphia, PA 19103	None	Public	Arts & Theater	6,000
Arthur Ashe Youth Tennis & Education 4842 Ridge Avenue Philadelphia, PA 19129	None	Public	Elderly & Youth	1,000
Artists Association of Nantucket One Gardner Penny Lane Nantucket, MA 02554	None	Public	Arts & Theater	2,625
Associated Services for the Blind 919 Walnut St Philadelphia, PA 19107	None	Public	Health & Related	500
Association for Police 317 South Patrick Street Alexandria VA 22314	None	Public	Other	1,000
ASU Foundation - AZ State Univ Fulton Center 300 E University Drive PO Box 2260 Tempe, AZ 85280	None	Public	Schools & Colleges	7,500
Auerbach Central 7607 Old York Road Melrose Park, PA 19027	None	Public	Schools & Colleges	1,000
Autism Society of North Carolina, Inc 505 Oberlin Rd , Suite #230 Raleigh, NC 27605-1345	None	Public	Health & Related	5,000

S.P. MANDELL FOUNDATION

23-6274709

FORM 990-PF GRANTS & CONTRIBUTIONS MADE DURING YEAR STATEMENT 15

Recipient Name and Address	Relationship	Status	Purpose	Amount
Autism Speaks Cure Autism Now 5455 Wilshire Blvd Suite #2250 Los Angeles, CA 90036-4272	None	Public	Health & Related	40,000
Bacharach Institute for Rehabilitation 61 W Jimmie Leeds Rd Pomona, NJ 08240	None	Public	Elderly & Youth	200
Barnes Foundation 2025 Benjamin Franklin Pkwy Philadelphia, PA 19130	None	Public	Arts & Theater	1,500
Better Chance in Lower Merion PO Box 213 Ardmore, PA 19003	None	Public	Schools & Colleges	500
Ben Gurion University of the Negev 417A The Pavilion 261 Old York Rd Jenkintown, PA 19046	None	Public	Schools & Colleges	1,500
Blind Relief Fund of Philadelphia 551 East Walnut Lane Philadelphia, PA 19144	None	Public	Health & Related	1,000
Boston Med Flight 1727 Robins Drve Bedford, MA 01730	None	Public	Other	500
Boys & Girls Club of PB County 800 Northpoint Parkway Suite 204 West Palm Beach, FL 33407	None	Public	Elderly & Youth	500
Boys & Girls Club of Philadelphia 2901 Brdge Street Philadelphia, PA 19137	None	Public	Elderly & Youth	1,000
Breastcancer Org 111 Forrest Ave , 1R Narberth, PA 19382	None	Public	Health & Related	1,000
Bryn Mawr Film Institute 824 Lancaster Avenue Bryn Mawr, PA 19010	None	Public	Arts & Theater	500
Bryn Mawr Rehab 414 Paoli Pike Malvern, PA 19355	None	Public	Health & Related	1,000

S.P. MANDELL FOUNDATION

23-6274709

FORM 990-PF**GRANTS & CONTRIBUTIONS MADE DURING YEAR****STATEMENT 15**

<u>Recipient Name and Address</u>	<u>Relationship</u>	<u>Status</u>	<u>Purpose</u>	<u>Amount</u>
Camp Rainbow 13990 Olive Blvd #203 Chesterfield, MO 63017	None	Public	Schools & Colleges	1,000
Center for Autism 3905 Ford Road, Suite 6 Philadelphia PA 19131	None	Public	Elderly & Youth	1,000
Chabad for Students of the Arts 1432 Catharine Street Philadelphia, PA 19146-2206	None	Public	Arts & Theater	5,000
Chestnut Hill College 9601 Germantown Avenue Philadelphia, PA 19118	None	Public	Schools & Colleges	5,000
Children's Cancer Research Fund 7301 Ohms Lane, Suite 355 Minneapolis, MN 55439	None	Public	Health & Related	500
Children's Crisis Treatment Ctr 1823 Callowhill Street Philadelphia, PA 19130	None	Public	Elderly & Youth	500
Children's Hospital Foundation 34th & Civic Center Blvd Philadelphia, PA 19104	None	Public	Health & Related	6,500
Children's Scholarship Fund - Philadelphia 100 S Broad Street #1200 Philadelphia, PA 19110	None	Public	Elderly & Youth	1,000
College of Physicians of Philadelphia 19 S 22nd Street Philadelphia, PA 19103-3097	None	Public	Health & Related	4,000
Commonwealth Youth Choirs 35 W Chelton Avenue Philadelphia, PA 19144	None	Public	Arts & Theater	400
Community Outreach Partnership 2212 Spruce Street Philadelphia, PA 19103	None	Public	Elderly & Youth	1,500
Congregation Etz Chaim 1710 S Highland Avenue Lombard, IL 60148	None	Public	Religious	700

S.P. MANDELL FOUNDATION

23-6274709

FORM 990-PF**GRANTS & CONTRIBUTIONS MADE DURING YEAR****STATEMENT 15**

Recipient Name and Address	Relationship	Status	Purpose	Amount
Congregation Shirat Ha Yam PO Box 1145 Nantucket, MA 02554	None	Public	Religious	1,500
Cop Wheels, Inc 1818 Market Street James J Binns Philadelphia, PA 19103	None	Public	Other	5,000
Council of American Jewish Museums 1058 Sterling Place Brooklyn, NY 11213	None	Public	Arts & Theater	1,000
Cradle of Liberty 22nd & Winter Sts Philadelphia, PA 19103	None	Public	Elderly & Youth	2,000
Deborah Hospital 200 Trenton Rd Browns Mills, NJ 08015	None	Public	Health & Related	500
Delaware Valley College 700 E Butler Ave Doylestown, PA 18901	None	Public	Schools & Colleges	25,500
Doctors Without Borders P O Box 5030 Hagerstown, MD 21741	None	Public	Health & Related	5,000
Dominican Shrine of St Jude 411 East 68 St New York, NY 10021	None	Public	Religious	1,000
Dragonfly Forest 1100 E Hector Street Ste 333 Conshocken, PA 19428	None	Public	other	500
Drexel University 3141 Chestnut St Philadelphia PA, 19104	None	Public	Schools & Colleges	102,000
East Side Elementary School 220 Messenger Street Johnstown, PA 15902	None	Public	Schools & Colleges	500

FORM 990-PF

GRANTS & CONTRIBUTIONS MADE DURING YEAR

STATEMENT 15

Recipient Name and Address	Relationship	Status	Purpose	Amount
Education & Research Foundation Fund 1850 Samuel Morse Drive Reston, VA 20190-5316	None	Public	Health & Related	5,000
Elwyn Inc 111 Elwyn Road Elwyn, PA 19063	None	Public	Health & Related	3,000
Epilepsy Foundation 919 Walnut Street #700 Philadelphia, PA 19107-5237	None	Public	Health & Related	500
ESF Dream Camp Foundation 750 Haverford Road Bryn Mawr, PA 19010	None	Public	Schools & Colleges	1,000
Fairmount Park 200 S Broad Street Suite 700 Philadelphia, PA 19102	None	Public	Other	200
Federation Housing, Inc 8900 Roosevelt Boulevard PA 19115 Philadelphia,	None	Public	Other	10,500
Foundation for Breast and Prostate Health 1845 Walnut Street Philadelphia, PA 19103	None	Public	Health & Related	1,000
Franklin Institute 222 N 20th Street Philadelphia, PA 19103	None	Public	Arts & Theater	21,500
Free Library of Philadelphia Foundation 1901 Vine St , Suite #111 Philadelphia, PA 19103	None	Public	Schools & Colleges	1,000
Freire Charter School 2027 Chestnut Street Philadelphia, PA 19103	None	Public	Schools & Colleges	250
Frends of Akim USA 633 3rd Avenue New York, NY 10017	None	Public	Elderly & Youth	2,000
Frends of Anse Academy 1101 Ludlow Street, 2nd Floor Philadelphia, PA 19107	None	Public	Schools & Colleges	500

Recipient Name and Address	Relationship	Status	Purpose	Amount
Friends of Burley School 1630 W Barry Avenue Chicago, IL, 60657	None	Public	Elderly & Youth	3,000
Friends of Israel Disabled Veterans 1133 Broadway #232 New York, NY 10010	None	Public	Directed to Other Organizations	500
Friends of Nantucket Historical Association PO Box 1016 Nantucket, MA 02554	None	Public	Schools & Colleges	8,500
Gersham YMCA 401 South Broad Street Philadelphia, PA 19147	None	Public	Directed to Other Organizations	1,000
Gia Nicole Angel Foundation 1461 Garden Drive Drester, PA 19025	None	Public	Directed to Other Organizations	300
Girls and Boys Town 4485 Westminster Place St Louis, MO 63108	None	Public	Elderly & Youth	1,000
Golden Slipper Chanties 215 Presidential Blvd #1 Bala Cynwyd, PA 19004	None	Public	Other	250
Gratz College Old York Road & Melrose Ave Melrose Park, PA 19027	None	Public	Schools & Colleges	22,500
Grey Nuns of the Sacred Heart 1750 Quarry Rd Yardley, PA 19067-3998	None	Public	Religious	500
Habitat for Humanity International 322 W Lamar Street Amengus, GA 31709	None	Public	Other	500
Haverford College 370 Lancaster Avenue Haverford, PA 19041-9989	None	Public	Schools & Colleges	10,000

Recipient Name and Address	Relationship	Status	Purpose	Amount
HealthLink Medical Center 1775 Street Road Southampton, PA 18966	None	Public	Health & Related	1,000
Hebrew University Two Bala Plaza, Suite 300 New York, NY 10021	None	Public	Schools & Colleges	1,000
Helpusadopt org P O Box 787 New York, NY 10150	None	Public	Elderly & Youth	2,250
Hepatitis B Foundation 3805 Old Easton Road Doylestown, PA 18902	None	Public	Health & Related	500
HIAS 1300 Spring Street, Suite 500 Silver Spring, MD 20910	None	Public	Other	250
Hillel of Greater Philadelphia 202 South 36th Street Philadelphia, PA 19104	None	Public	Other	500
Hill Top Preparatory School 737 S Ithan Avenue Bryn Mawr, PA 19010	None	Public	Schools & Colleges	10,000
Historical Society of Pennsylvania 1300 Locust Street Philadelphia, PA 19107	None	Public	Other	1,000
Hoffman Homes for Youth 815 Orphanage Road Littlestown, PA 17340	None	Public	Elderly & Youth	2,000
Home Care & Hospice Foundation 130 South Bryn Mawr Avenue Bryn Mawr, PA 19010	None	Public	Health & Related	2,000
Hopice Education Institute 3 Unity Square Machiasport, ME 04655	None	Public	Elderly & Youth	250

S.P. MANDELL FOUNDATION**23-6274709****FORM 990-PF****GRANTS & CONTRIBUTIONS MADE DURING YEAR****STATEMENT 15**

Recipient Name and Address	Relationship	Status	Purpose	Amount
Hosts for Hospitals 300 N. Highland Avenue Merion PA, 19066	None	Public	Health & Related	1,000
Humane Society of America 2100 L St , NW Washington, D C 20037	None	Public	Other	2,000
Humane Society of Southern Arizona 3450 N Kelvin Blvd Tucson, AZ 85716	None	Public	Other	500
Immaculata University 1145 W Kind Road Immaculata, PA 19345	None	Public	Schools & Colleges	15,000
Inglis House 2600 Belmont Ave Philadelphia, PA 19131	None	Public	Health & Related	1,000
Inn Dwelling 109 E Prince Street Philadelphia, PA 19144	None	Public	Elderly & Youth	2,000
Interfaith Family Network of Philadelphia 2100 Arch Street, 7th Floor Philadelphia, PA 19103	None	Public	Religious	500
Jefferson Medical College 1020 Walnut Street Philadelphia, PA 19107	None	Public	Schools & Colleges	4,500
JEVS Human Services 1845 Walnut St, 7th Floor Philadelphia, PA 19103-4707	None	Public	Schools & Colleges	500
Jewish Family & Children's Services 2100 Arch Street 5th Floor Philadelphia, PA 19103	None	Public	Other	1,000
Jewish Federation of Atlantic and Cape May 501 N Jerome Avenue Margate City, NJ 08402	None	Public	Directed to Other Organizations	1,500
Jewish Federation of Greater Philadelphia 2100 Arch Street Philadelphia PA 19103	None	Public	Directed to Other Organizations	53,000

FORM 990-PF

GRANTS & CONTRIBUTIONS MADE DURING YEAR

STATEMENT 15

Recipient Name and Address	Relationship	Status	Purpose	Amount
Jewish Federation of South Palm Beach 9901 Donna Klein Blvd Boca Raton, FL 33428-1788	None	Public	Directed to Other Organizations	18,700
Jewish Nation Fund - Boca Raton 1499 West Palmetto Park Rd Boca Raton, FL 33486	None	Public	Other	365
Jewish Theological Seminary of America 1518 Walnut Street, Suite 1100 Philadelphia, PA 19102	None	Public	Religious	7,500
Johns Hopkins University One Charles Center 100 N Charles St, Ste 234 Baltimore, MD 21201	None	Public	Health & Related	1,000
Juvenile Diabetes Association City Avenue, Suite 104 Cynwyd, PA 19096	225 None Bala	Public	Health & Related	200
Kravis Center for Performing Arts 701 Okeechobee Blvd West Palm Beach, FL 33401-6399	None	Public	Arts & Theater	5,000
Lankenau Medical Center 100 E Lancaster Avenue Wynnewood, PA 19096	None	Public	Health & Related	500
LaSalle University 1900 West Olney Avenue Philadelphia, PA 19141	None	Public	Schools & Colleges	31,000
Leukemia & Lymphoma Society 2 Intl Plaza, Ste 245 Philadelphia, PA 19113	None	Public	Health & Related	300
Lewy Body Dementia Association 912 Killian Hill Road, SW #103 Lilburn, GA 30047	None	Public	Health & Related	200
Lungevity Foundation 228 S Wabash Ave #700 Chicago, IL 60604	None	Public	Health & Related	200
Lymphoma Research Foundation 115 Broadway, Suite 1301 New York, NY 10006	None	Public	Health & Related	250

S.P. MANDELL FOUNDATION

23-6274709

FORM 990-PF**GRANTS & CONTRIBUTIONS MADE DURING YEAR****STATEMENT 15**

Recipient Name and Address	Relationship	Status	Purpose	Amount
Lynn University 3601 N Military Trail Boca Raton, FL 33431	None	Public	Arts & Theater	1,000
Macula Vision Research Foundation 100 Front Street, Suite 300 West Conshohocken, PA 19428	None	Public	Directed to Other Organizations	2,000
Magee Rehabilitation 1513 Race Street Philadelphia, PA 19102-1177	None	Public	Health & Related	12,500
Main Line Art Center 746 Panmure Road Haverford, PA 19041	None	Public	Arts & Theater	20,000
Make a Wish Foundation 4742 N 24th Street Suite 400 Phoenix, AZ 85016 4862	None	Public	Other	1,000
Manna Chantable Foundation 17638 132nd Avenue Jamaica, NY 11434	None	Public	Other	500
March of Dimes 1275 Mamaroneck Avenue White Plains, NY 10605	None	Public	Health & Related	1,000
Mana Mitchell Association 89 Nantucket Avenue Nantucket, MA 02554	None	Public	Other	250
Massachusetts General Hospital 55 Fruit Street Boston, MA 02114	None	Public	Health & Related	800
Mayo Clinic 13400 E Shea Blvd Scottsdale, AZ 85259	None	Public	Health & Related	2,500
Melmark 2600 Wayland Road Berwyn, PA 19312	None	Public	Health & Related	1,000

Recipient Name and Address	Relationship	Status	Purpose	Amount
Memorial Sloan Kettering 1275 York Avenue (Between 67th and 68th Streets) New York, NY 10065	None	Public	Health & Related	750
Mercy Home for Boys & Girls 1140 W Jackson Blvd. Chicago, IL 60607	None	Public	Elderly & Youth	500
Metropolitan Opera Association The Lincoln Center New York, NY 10023	None	Public	Arts & Theater	1,750
Middle East Forum 1500 Walnut St Ste 1050 Philadelphia, PA 19102	None	Public	Other	2,500
Minding Your Mind Foundation 124 Sibley Ave Ardmore, PA 19003	None	Public	Other	500
Moore College of Art & Design 20th Street and The Parkway Philadelphia, PA 19103	None	Public	Arts & Theater	2,500
Mount Sinai Medical Center One Gustave L Levy Place New York, NY 10029	None	Public	Health & Related	35,000
NAMI PA 2149 N 2nd Street Harnsburg, PA 17121	None	Public	Health & Related	200
Nationalities Service Center 1216 Arch Street Philadelphia, PA 19107	None	Public	Directed to Other Organizations	250
Nantucket Boys & Girls Club 61 Sparks Ave Nantucket, MA 02554	None	Public	Elderly & Youth	9,500
Nantucket Conservation Fund PO Box 13 Nantucket, MA 02554	None	Public	Other	1,000

Recipient Name and Address	Relationship	Status	Purpose	Amount
Nantucket Cottage Hospital 57 Prospect Street Nantucket, MA 02554	None	Public	Health & Related	10,000
Nantucket Firemen 131 Pleasant Street Nantucket, MA 02554	None	Public	Other	150
Nantucket Historical Association P O Box 1016 Nantucket, MA 02554-1016	None	Public	Other	500
Nantucket Jewish Cemetery at Prospect Hill Hummock Pond Road Nantucket, MA 02554	None	Public	Religious	2,000
Nantucket Land Council 6 Ash Lane Nantucket, MA 02554	None	Public	Other	250
Nantucket Lightship Basket Museum 49 Union Street Nantucket, MA 02554	None	Public	Arts & Theater	270
Nantucket Preservation Trust 2 Union Street Nantucket, MA 02554	None	Public	Arts & Theater	1,000
Nantucket Safe Harbor for Animals 21 Crooked Lane Nantucket, MA 02554	None	Public	Directed to Other Organizations	700
National Center for Missing and Exploited Children 699 Prince Street Alexandria, Virginia 22314	None	Public	Elderly & Youth	250
National Liberty Museum 321 Chestnut Street Philadelphia, PA 19106	None	Public	Arts & Theater	10,000
National Museum of American Jewish History 55 North 5th Philadelphia, PA 19106	None	Public	Arts & Theater	23,600

FORM 990-PF

GRANTS & CONTRIBUTIONS MADE DURING YEAR

STATEMENT 15

Recipient Name and Address	Relationship	Status	Purpose	Amount
New Horizons Senior 206 Pnce Avenue PO Box 85 Narberth, PA 19072	None	Public	Elderly & Youth	300
North Shore Animal League 25 Davis Avenue Port Washington, NY 11050	None	Public	Other	500
Opera Company of Philadelphia 510 Walnut Street Suite 1500 Philadelphia, PA 19106	None	Public	Arts & Theater	5,000
Overbrook School for the Blind 6333 Malvern Ave Philadelphia, PA 19151	None	Public	Health & Related	200
PA School for the Deaf 100 West School House Lane Philadelphia, PA 19144	None	Public	Schools & Colleges	500
Palm Beach Opera 1800 S Australian Ave #301 West Palm Beach, FL 33409	None	Public	Arts & Theater	10,000
Palm Beach Society 2328 S Congress Ave Suite 2c West Palm Beach, FL 3406	None	Public	Arts & Theater	2,000
PAWS 15305 44th Avenue W Lynnwood, WA 98087	None	Public	Other	6,000
P E.F Israel Endowment Funds Inc 630 3rd Avenue New York, NY 10017	None	Public	Elderly & Youth	5,000
Pennsylvania Ballet 1819 JFK Blvd Suite 210 Philadelphia, PA 19103-5306	None	Public	Arts & Theater	250
Peter's Place 336 King of Prussia Road Radnor, PA 19087	None	Public	Elderly & Youth	5,000
Philabundance PO Box 37555 Philadelphia, PA 19148-7555	None	Public	Other	100

FORM 990-PF **GRANTS & CONTRIBUTIONS MADE DURING YEAR** **STATEMENT 15**

Recipient Name and Address	Relationship	Status	Purpose	Amount
Philadelphia Children's Alliance 300 E Hunting Park Avenue Philadelphia, PA 19124	None	Public	Elderly & Youth	1,000
Philadelphia Education Fund 7 Ben Franklin Parkway Suite 700 Philadelphia, PA 19103	None	Public	Schools & Colleges	500
Philadelphia Independence Mission Schools 500 North Gulph Road, Suite 110 King of Prussia, PA 19406	None	Public	Elderly & Youth	2,000
Philadelphia Jewish Archives Center 125 North 8th St 6th Fl Philadelphia, PA 19106	None	Public	Other	750
Philadelphia Museum of Art 26th Street and Benjamin Franklin Parkway Philadelphia, PA 19130	None	Public	Arts & Theater	7,000
Philadelphia Zoo 3400 West Girard Avenue Philadelphia, PA 19104	None	Public	Other	5,000
Phoenix Children's Hospital 1919 East Thomas Road Phoenix, AZ 85016	None	Public	Health & Related	21,000
Police Athletic League 2524 East Clearfield Street Philadelphia, PA 19134-5098	None	Public	Elderly & Youth	2,000
Politz Hebrew Academy 9225 Old Bustleton Ave Philadelphia, PA 19115	None	Public	Schools & Colleges	1,000
Project HOME 1515 Fairmont Ave Philadelphia, PA 19130	None	Public	Health & Related	7,000
Project Hope 255 Carter Hall Lane, PO Box 250 Millwood, VA 22646	None	Public	Health & Related	2,000

Recipient Name and Address	Relationship	Status	Purpose	Amount
Prospect Hill Cemetery P.O Box 3066 Nantucket, MA 02584	None	Public	Other	1,000
Recording for the Blind and Dyslexic 215 W Church Rd , Suite #111 King of Prussia, PA 19405	None	Public	Health & Related	500
Redi, Inc 1060 1st Ave Ste 430 King of Prussia, PA 19406	None	Public	Directed to Other Organizations	1,000
Retired & Senior Volunteer Program 531 Plymouth Road Suite 517 Plymouth Meeting, PA 19462	None	Public	Elderly & Youth	500
Rock School of Dance Education 1101 S Broad Street Philadelphia, PA 19147	None	Public	Arts & Theater	5,000
Roentgen Fund 44211 Slatestone Court Leesburg, VA 20176-5109	None	Public	Health & Related	3,500
Sail to Prevail for Autism P O Box 1264 Newport, RI 02840	None	Public	Other	2,500
Salvation Army 615 Slaters Lane Alexandria, VA 22313	None	Public	Other	1,000
Samartan Hospice 5 Eves Drive, Suite 300 Marlton, NJ 08053	None	Public	Elderly & Youth	750
Save a Mind Foundation One Belmont Ave Ste 602 Bala Cynwyd, PA 19004	None	Public	Health & Related	1,000
Security on Campus, Inc 601 S Henderson Road King of Prussia, PA 19406	None	Public	Schools & Colleges	500

Recipient Name and Address	Relationship	Status	Purpose	Amount
Settlement Music School 416 Queen Street Philadelphia, PA 19147	None	Public	Arts & Theater	5,000
Shaare Zedek Medical Center The Pavilion - Suite 739A Jenkintown, PA 19046	None	Public	Health & Related	500
Shrners Hospital for Children 51 Blossom Street Boston, MA 02114	None	Public	Health & Related	500
Simon Wiesenthal Center 1399 South Roxbury Dr Los Angeles, CA 90035	None	Public	Other	1,000
Sisters of St Francis Foundation 609 Convent Road Aston, PA 19014	None	Public	Elderly & Youth	300
Sisters of St Joseph 9701 Germantown Avenue Philadelphia, PA 19118	None	Public	Religious	1,000
Sisters of the Blessed Sacrament 1663 Bristol Pike Bensalem, PA 19020	None	Public	Religious	5,000
South Florida Wildlife Center 3200 SW 4th Ave Ft Lauderdale, FL 33315	None	Public	Other	500
Special Olympics PA 2570 Boulevard of the Generals, Suite 124 Norristown, PA 19403	None	Public	Elderly & Youth	1,500
St Edmond's Home for Children 222 N 17TH St Rm 424 Philadelphia, PA 19103	None	Public	Elderly & Youth	1,000
St Joseph's Preparatory School 1733 W Girard Avenue Philadelphia, PA 19130	None	Public	Religious	6,000

FORM 990-PF GRANTS & CONTRIBUTIONS MADE DURING YEAR STATEMENT 15

Recipient Name and Address	Relationship	Status	Purpose	Amount
St. Jude's Children's Hospital PO Box 50 Memphis, TN 38101	None	Public	Health & Related	1,000
St. Malachy's Church 1429 North 11th St Philadelphia, PA 19122	None	Public	Religious	500
Sunday Breakfast Rescue Mission 302 N 13th Street Philadelphia, PA 19107	None	Public	Elderly & Youth	110
Temple Adath Israel Old Lancaster Rd & Highland Ave Merrion, PA 19066	None	Public	Religious	151,680
Temple Beth Judah PO Box 1183 Wildwood, NJ 08260	None	Public	Religious	200
Temple Emanuel 1101 Sprngdale Road Cherry Hill, NJ 08003	None	Public	Religious	5,000
Tern Lynne Lokoff Child Care Foundation 100 Roass Road, Suite 160 King of Prussia, PA 19406	None	Public	Health & Related	500
The Rape Foundation 1223 Wilshire Blvd Ste 410 Santa Monica, CA 90403	None	Public	Other	1,500
The Robin Harvey Foundation Scholarship Fund 5 Meadowview Drive Nantucket, MA 02554	None	Public	Other	500
The Wick Theatre 7901 N Federal Highway Boca Raton, FL 33487	None	Public	Arts & Theater	1,000
Thomas Jefferson University 1020 Walnut Street Philadelphia, PA 19107	None	Public	Health & Related	1,500
Thorncroft 190 Line Rd Malvern, PA 19355	None	Public	Health & Related	500
Trustees of University of Pennsylvania 3440 Market St, Suite 100 Philadelphia, PA 19104-3335	None	Public	Schools & Colleges	81,400

S.P. MANDELL FOUNDATION**23-6274709****FORM 990-PF****GRANTS & CONTRIBUTIONS MADE DURING YEAR****STATEMENT 15**

Recipient Name and Address	Relationship	Status	Purpose	Amount
UA Foundation College of Medicine 550 E Van Buren Street Phoenix, AZ 85004	None	Public	Schools & Colleges	1,000
UC Regents 1111 Franklin Street 12th Floor Oakland, CA 94607	None	Public	Health & Related	25,000
United Negro College Fund 718 Arch St Suite #101-S Philadelphia, PA 19106	None	Public	Schools & Colleges	500
United Synagogue of Conservative Judaism 8080 Old York Rd Suite 209 Elkins Park PA 19027	None	Public	Religious	350
United Way of Palm Beach County 2600 Quantum Blvd Boynton Beach, FL 33426	None	Public	Directed to Other Organizations	6,000
United Way of Southeastern Pennsylvania 7 Benjamin Franklin Parkway Philadelphia, PA 19103	None	Public	Directed to Other Organizations	10,000
University of Pennsylvania Law School 3400 Chestnut Street Philadelphia, PA 19104	None	Public	Schools & Colleges	5,000
University of the Arts 320 South Broad Street Philadelphia, PA 19102	None	Public	Schools & Colleges	49,666
US Holocaust Memorial 100 Raoul Wallenburg Place, SW Washington DC 20024-2126	None	Public	Other	6,000
Valley of Sun United Way 15 East Osborn Road Phoenix, AZ 85014	None	Public	Directed to Other Organizations	6,000
WCAI / WNAN The Cape and Islands NPR Station 3 Water Street Woods Hole, MA 02543	None	Public	Arts & Theater	200

S.P. MANDELL FOUNDATION**23-6274709****FORM 990-PF****GRANTS & CONTRIBUTIONS MADE DURING YEAR****STATEMENT 15**

Recipient Name and Address	Relationship	Status	Purpose	Amount
Whitney Museum of American Art 945 Madison Ave at 75th St New York, NY 10021	None	Public	Arts & Theater	1,000
WHYY Independence Mall West 50 N 6th Street Philadelphia, PA 19106	None	Public	Arts & Theater	500
William Holden Wildlife Foundation P.O. Box 16637 Beverly Hills, CA 90049	None	Public	Directed to Other Organizations	500
Wills Eye Foundation 840 Walnut Street Philadelphia, PA 19107	None	Public	Health & Related	1,000
Winn Feline Foundation 390 Amwell Rd Ste 403 Hillsborough, NJ 08844	None	Public	Other	1,000
Wistar Institute 3601 Spruce Street, Suite 242 Philadelphia, PA 19104	None	Public	Health & Related	2,000
Women's Way 1233 Locust Street Ste 300 Philadelphia, PA 19107	None	Public	Other	750
Woods Services Routes 413 & 213 Langhorne, PA 19047	None	Public	Other	1,000
Wounded Warrior Project 4899 Belfort Road, Suite 300 Jacksonville, FL 32256	None	Public	Directed to Other Organizations	1,000
Zionist Organization of America E 34th St New York, NY 10016	4 None	Public	Other	1,000
				1,445,786

S P MANDELL FOUNDATION
FORM 990-PF

GRANTS & CONTRIBUTIONS
APPROVED FOR FUTURE PAYMENT

23-6274709

STATEMENT 16

RECIPIENT NAME AND ADDRESS	RECIPIENT STATUS	PURPOSE OF GRANT	RECIPIENT RELATIONSHIP	AMOUNT
AMERICAN FRIENDS OF ISRAEL ELWYN P O. BOX 828284 PHILADELPHIA, PA 19182	PUBLIC	HEALTH	NONE	46,080
DELAWARE VALLEY COLLEGE 700 EAST BUTLER AVE DOYLESTOWN, PA 18901	PUBLIC	SCHOOLS	NONE	150,000
DREXEL UNIVERSITY 3141 CHESTNUT AVE PHILADELPHIA, PA 19104	PUBLIC	SCHOOLS	NONE	500,000
GRATZ COLLEGE 7605 OLD YORK ROAD MELROSE PARK, PA 19027	PUBLIC	SCHOOLS	NONE	17,500
TEMPLE ADATH ISRAEL OLD LANCASTER RD & HIGHLAND AVE MERION, PA 19066	PUBLIC	RELIGIOUS	NONE	525,000
TEMPLE ADATH ISRAEL OLD LANCASTER RD & HIGHLAND AVE MERION, PA 19066	PUBLIC	RELIGIOUS	NONE	350,000
UNIVERSITY OF PENNSYLVANIA - BIOMED LIBRARY 3535 MARKET STREET PHILADELPHIA, PA 19104	PUBLIC	HEALTH	NONE	50,000
MT SINAI MEDICAL CENTER ONE GUSTAVE L LEVY PLACE NEW YORK, NY 10029	PUBLIC	HEALTH	NONE	20,000
3 IRISH JEWELS FARM 304 ALLENHURST PLACE CARY, NC 27518	PUBLIC	ELDERLY & YOUTH	NONE	100,000
FJA MANDELL CAMPUS MAINTENANCE 226 S 16TH ST. PHILADELPHIA, PA 19102	PUBLIC	CONDUIT	NONE	200,000
NATIONAL LIBERTY MUSEUM 321 CHESTNUT STREET PHILADELPHIA, PA 19106	PUBLIC	EDUCATION	NONE	10,000
NANTUCKET BOYRS & GIRLS CLUB 61 SPARKS AVE NANTUCKET, MA 02554	PUBLIC	EDUCATION	NONE	5,000
LASALLE UNIVERSITY - SCHOOL OF BUSINESS 1900 WOLNEY AVE PHILADELPHIA, PA 19141	PUBLIC	EDUCATION	NONE	75,000
RONALD B MANDELL ANIMALS IN NEED FOUNDATION 250 ALGOMA RD PALM BEACH, FL 33480	PUBLIC	OTHER	NONE	50,000
MAIN LINE ARTS CENTER 746 PANMURE RD HAVERFORD, PA 19041	PUBLIC	ARTS & THEATRE	NONE	80,000
OPERA PHILADELPHIA 1420 LOCUST STREET PHILADELPHIA, PA 19102	PUBLIC	ARTS & THEATRE	NONE	60,000
HAVERFORD COLLEGE 370 LANCASTER AVENUE HAVERFORD, PA 19041-9989	PUBLIC	SCHOOLS	NONE	20,000
TOTAL TO FORM 990-PF, PART XV, LINE 3B				<u>\$ 2,258,580</u>