Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

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

▶ Do not enter social security numbers on this form as it may be made public.

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

OMB No 1545-0052

2015

Open to Public Inspection

For calendar year 2015 or tax year beginning , 2015, and ending , 20

Name of foundation JAMES J. AND SHARON R. ABEL FOUNDATION
C/O JAMES J. ABEL, PRESIDENT

A Employer identification number: 26-1248696

Number and street (or P O box number if mail is not delivered to street address): 2949 NORTH PARK BOULEVARD

Room/suite:

B Telephone number (see instructions): (216) 371-2257

City or town, state or province, country, and ZIP or foreign postal code: CLEVELAND HEIGHTS, OH 44118

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: [X] 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) ▶ $ 1,231,088.

J Accounting method: [X] Cash ☐ Accrual ☐ Other (specify)
(Part I, column (d) must be on cash basis.)

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

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions).)

		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc, received (attach schedule)				
	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	40,553.	40,553.		ATCH 1
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	8,996.			
	b Gross sales price for all assets on line 6a 127,989.				
	7 Capital gain net income (from Part IV, line 2)		8,996.		
	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	49,549.	49,549.		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	0.			
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule) ATCH 2	2,000.	2,000.		
	c Other professional fees (attach schedule) [3]	12,677.	12,677.		
	17 Interest				
	18 Taxes (attach schedule) (see instructions) [4]	4,133.			
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule) ATCH 5	203.	203.		
	24 **Total operating and administrative expenses.** Add lines 13 through 23	19,013.	14,880.		
	25 Contributions, gifts, grants paid	51,750.			51,750.
	26 **Total expenses and disbursements** Add lines 24 and 25	70,763.	14,880.	0.	51,750.
	27 Subtract line 26 from line 12				
	a **Excess of revenue over expenses and disbursements**	-21,214.			
	b **Net investment income** (if negative, enter -0-)		34,669.		
	c **Adjusted net income** (if negative, enter -0-)				

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Part II Balance Sheets Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)

		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets				
1	Cash - non-interest-bearing			
2	Savings and temporary cash investments	131,795.	45,968.	45,968.
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) ATCH 6	871,744.	869,583.	869,583.
c	Investments - corporate bonds (attach schedule) ATCH 7	304,995.	315,537.	315,537.
11	Investments - land, buildings, and equipment basis ▶			
	Less accumulated depreciation (attach schedule) ▶			
12	Investments - mortgage loans			
13	Investments - other (attach schedule) ATCH 8			
14	Land, buildings, and equipment basis ▶			
	Less accumulated depreciation (attach schedule) ▶			
15	Other assets (describe ▶)			
16	**Total assets** (to be completed by all filers - see the instructions Also, see page 1, item I)	1,308,534.	1,231,088.	1,231,088.
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 (attach schedule)			
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 ▶ ☐ 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			
28	Paid-in or capital surplus, or land, bldg , and equipment fund			
29	Retained earnings, accumulated income, endowment, or other funds	1,308,534.	1,231,088.	
30	**Total net assets or fund balances** (see instructions)	1,308,534.	1,231,088.	
31	**Total liabilities and net assets/fund balances** (see instructions)	1,308,534.	1,231,088.	

Part III Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year - Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	1,308,534.
2	Enter amount from Part I, line 27a	2	-21,214.
3	Other increases not included in line 2 (itemize) ▶ ATCH 9	3	
4	Add lines 1, 2, and 3	4	1,287,320.
5	Decreases not included in line 2 (itemize) ▶ ATCH 10	5	56,232.
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	1,231,088.

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	SEE PART IV SCHEDULE			
b				
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				

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) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
a				
b				
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** 8,996.

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** 0.

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

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

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

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☒ No
If "Yes," the foundation does not qualify under section 4940(e) Do not complete this part

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2014	44,200.	1,263,151.	0.034992
2013	42,000.	1,188,990.	0.035324
2012	54,117.	1,096,548.	0.049352
2011	56,532.	1,088,534.	0.051934
2010	48,641.	1,030,482.	0.047202

2	**Total** of line 1, column (d)	2	0.218804
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	0.043761
4	Enter the net value of noncharitable-use assets for 2015 from Part X, line 5	4	1,234,213.
5	Multiply line 4 by line 3	5	54,010.
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	347.
7	Add lines 5 and 6	7	54,357.
8	Enter qualifying distributions from Part XII, line 4	8	51,750.

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 ▶ ☐ 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 ▶ ☐ and enter 1% of Part I, line 27b		1	693.
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	
3	Add lines 1 and 2		3	693.
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	693.
6	Credits/Payments			
a	2015 estimated tax payments and 2014 overpayment credited to 2015	6a 3,200.		
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	3,200.
8	Enter any **penalty** for underpayment of estimated tax Check here ☐ if Form 2220 is attached		8	
9	**Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed** ▶		9	
10	**Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** ▶		10	2,507.
11	Enter the amount of line 10 to be **Credited to 2016 estimated tax** ▶ 2,507. **Refunded** ▶		11	

Part VII-A Statements Regarding Activities

			Yes	No
1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a		X
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see Instructions for the definition)?	1b		X
	If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities			
c	Did the foundation file **Form 1120-POL** for this year?	1c		X
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation ▶ $ ______ (2) On foundation managers ▶ $ ______			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ▶ $ ______			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? *If "Yes," attach a detailed description of the activities*	2		X
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? *If "Yes," attach a conformed copy of the changes*	3		X
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		X
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? *If "Yes," attach the statement required by General Instruction T*	5		X
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	X	
7	Did the foundation have at least $5,000 in assets at any time during the year? *If "Yes," complete Part II, col (c), and Part XV*	7	X	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ OH,			
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	X	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2015 or the taxable year beginning in 2015 (see instructions for Part XIV)? *If "Yes," complete Part XIV*	9		X
10	Did any persons become substantial contributors during the tax year? *If "Yes," attach a schedule listing their names and addresses*	10		X

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)	11		X
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	

Website address ▶ N/A

14 The books are in care of ▶ VICTOR G. KMETICH Telephone no ▶ (440)442-9428

Located at ▶ 6700 BETA DR, SUITE 116 CLEVELAND, OH ZIP+4 ▶ 44143

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

			Yes	No
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?	16		X
	See the instructions for exceptions and filing requirements for FinCEN Form 114. 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)?	1b		
	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐			
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?	1c		X
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))			
a	At the end of tax year 2015, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2015? ☒ **Yes** ☐ **No**			
	If "Yes," list the years ▶ 2014 , , ,			
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	X	
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? ☐ **Yes** ☒ **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.)*	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		X
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2015?	4b		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)? **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: X

If "Yes" to 6b, file Form 8870

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☒ No

b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction? **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
ATCH 11		0.	0.	0.

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

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

Total number of other employees paid over $50,000 ▶

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 . . . . ▶

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 NONE	
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 NONE	
2	
All other program-related investments See instructions	
3 NONE	

Total. Add lines 1 through 3 . . . . ▶

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	1,192,797.
b	Average of monthly cash balances	1b	60,211.
c	Fair market value of all other assets (see instructions)	1c	
d	**Total** (add lines 1a, b, and c)	1d	1,253,008.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) 1e		
2	Acquisition indebtedness applicable to line 1 assets	2	
3	Subtract line 2 from line 1d	3	1,253,008.
4	Cash deemed held for charitable activities Enter 1 1/2 % of line 3 (for greater amount, see instructions)	4	18,795.
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3. Enter here and on Part V, line 4	5	1,234,213.
6	**Minimum investment return.** Enter 5% of line 5	6	61,711.

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	61,711.
2a	Tax on investment income for 2015 from Part VI, line 5	2a	693.		
b	Income tax for 2015 (This does not include the tax from Part VI)	2b			
c	Add lines 2a and 2b			2c	693.
3	Distributable amount before adjustments Subtract line 2c from line 1			3	61,018.
4	Recoveries of amounts treated as qualifying distributions			4	
5	Add lines 3 and 4			5	61,018.
6	Deduction from distributable amount (see instructions)			6	
7	**Distributable amount** as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1			7	61,018.

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	51,750.
b	Program-related investments - total from Part IX-B	1b	
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	51,750.
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	0.
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	51,750.

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				61,018.
2 Undistributed income, if any, as of the end of 2015				
a Enter amount for 2014 only			57,343.	
b Total for prior years 20 13 ,20 12 ,20 11				
3 Excess distributions carryover, if any, to 2015				
a From 2010				
b From 2011				
c From 2012				
d From 2013				
e From 2014				
f **Total** of lines 3a through e	0.			
4 Qualifying distributions for 2015 from Part XII, line 4 ▶ $ 51,750.				
a Applied to 2014, but not more than line 2a			51,750.	
b Applied to undistributed income of prior years (Election required - see instructions)				
c Treated as distributions out of corpus (Election required - see instructions)				
d Applied to 2015 distributable amount				
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2015 *(If an amount appears in column (d), the same amount must be shown in column (a).)*				
6 **Enter the net total of each column as indicated below:**				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5				
b Prior years' undistributed income Subtract line 4b from line 2b				
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				
d Subtract line 6c from line 6b Taxable amount - see instructions				
e Undistributed income for 2014 Subtract line 4a from line 2a Taxable amount - see instructions			5,593.	
f Undistributed income for 2015 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2016				61,018.
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)				
8 Excess distributions carryover from 2010 not applied on line 5 or line 7 (see instructions)				
9 **Excess distributions carryover to 2016.** Subtract lines 7 and 8 from line 6a	0.			
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				

Part XIV Private Operating Foundations (see instructions and Part VII-A, question 9) NOT APPLICABLE

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))

JAMES J. ABEL

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

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

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

c Any submission deadlines

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

Part XV Supplementary Information *(continued)*

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
ATCH 12				
Total . . . . . . ▶ **3a**				51,750.
b *Approved for future payment*				
Total . . . . . . ▶ **3b**				

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions.)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities			14	40,553.	
5 Net rental income or (loss) from real estate					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory			18	8,996.	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue a					
b					
c					
d					
e					
12 Subtotal Add columns (b), (d), and (e)				49,549.	

13 **Total.** Add line 12, columns (b), (d), and (e) . . . . . 13 49,549.

(See worksheet in line 13 instructions to verify calculations.)

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

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes). (See instructions.)

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

			Yes	No
1	Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?			
a	Transfers from the reporting foundation to a noncharitable exempt organization of:			
	(1) Cash	1a(1)		X
	(2) Other assets	1a(2)		X
b	Other transactions			
	(1) Sales of assets to a noncharitable exempt organization	1b(1)		X
	(2) Purchases of assets from a noncharitable exempt organization	1b(2)		X
	(3) Rental of facilities, equipment, or other assets	1b(3)		X
	(4) Reimbursement arrangements	1b(4)		X
	(5) Loans or loan guarantees	1b(5)		X
	(6) Performance of services or membership or fundraising solicitations	1b(6)		X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		X

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

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements
	N/A		N/A

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No

b If "Yes," complete the following schedule.

(a) Name of organization	(b) Type of organization	(c) Description of relationship

Sign Here

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

Signature of officer or trustee: [signature] Date: 5/10/2016 Title: President

May the IRS discuss this return with the preparer shown below (see instructions)? ☒ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☒ if self-employed	PTIN
Victor G Kmetich	[signature]	4/22/16	X	P01217595

Firm's name ▶ VGK FINANCIAL SERVICES LLC — Firm's EIN ▶ 20-0578981

Firm's address ▶ 6700 BETA DRIVE, SUITE 116, CLEVELAND, OH 44143 — Phone no 440-442-9428

FORM 990-PF - PART IV
CAPITAL GAINS AND LOSSES FOR TAX ON INVESTMENT INCOME

Kind of Property		Description				P or D	Date acquired	Date sold
Gross sale price less expenses of sale	Depreciation allowed/ allowable	Cost or other basis	FMV as of 12/31/69	Adj basis as of 12/31/69	Excess of FMV over adj basis		Gain or (loss)	
		UBS FINANCIAL - SEE ATTACHED PROPERTY TYPE: SECURITIES				P	VARIOUS	VARIOUS
28,765.		31,208.					-2,443.	
		UBS FINANCIAL - SEE ATTACHED PROPERTY TYPE: SECURITIES				P	VARIOUS	VARIOUS
45,249.		44,753.					496.	
		UBS FINANCIAL - SEE ATTACHED PROPERTY TYPE: SECURITIES				P	VARIOUS	VARIOUS
53,975.		43,032.					10,943.	
TOTAL GAIN(LOSS)							8,996.	

JSA
5E1730 1 000

JAMES J. AND SHARON R. ABEL FOUNDATION
E.I.N: 26-1248696
C/O JAMES J. ABEL, PRESIDENT
2949 NORTH PARK BOULEVARD
CLEVELAND HEIGHTS, OHIO 44118

2015 FORM 990-PF

PART X

LINES 1a, 1b, 1c, AND 1d - AVERAGE MONTHLY VALUES OF SECURITIES, CASH AND OTHER ASSETS

END OF MONTH	LINE 1a SECURITIES	TOTAL LINE 1b CASH	LINE 1d 1a+1b+1c
1/31/2015	1,157,645	83,657	1,241,302
2/28/2015	1,188,449	97,251	1,285,700
3/31/2015	1,199,675	75,688	1,275,363
4/30/2015	1,223,714	60,445	1,284,159
5/31/2015	1,239,622	40,055	1,279,677
6/30/2015	1,193,870	67,653	1,261,523
7/31/2015	1,203,512	66,491	1,270,003
8/31/2015	1,163,192	44,786	1,207,978
9/30/2015	1,145,586	48,337	1,193,923
10/31/2015	1,208,919	47,118	1,256,037
11/30/2015	1,204,260	45,080	1,249,340
12/31/2015	1,185,120	45,968	1,231,088
TOTALS	**14,313,564**	**722,529**	**15,036,093**
AVERAGE MONTHLY BALANCE	**1,192,797**	**60,211**	**1,253,008**

FORM 990PF, PART I - DIVIDENDS AND INTEREST FROM SECURITIES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
UBS FIN SVCS - DIVIDEND INCOME	31,732.	31,732.
UBS FIN SVCS - BOND INTEREST INCOME	8,821.	8,821.
TOTAL	40,553.	40,553.

FORM 990PF, PART I - ACCOUNTING FEES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME	ADJUSTED NET INCOME	CHARITABLE PURPOSES
VGK FINANCIAL SERVICES LLC	2,000.	2,000.		
TOTALS	2,000.	2,000.		

FORM 990PF, PART I - OTHER PROFESSIONAL FEES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
UBS INVESTMENT FEES	12,677.	12,677.
TOTALS	12,677.	12,677.

FORM 990PF, PART I - TAXES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS
FEDERAL TAX BALANCE DUE	933.
FEDERAL ESTIMATED TAX PAYMENT	3,200.
TOTALS	4,133.

ATTACHMENT 5

FORM 990PF, PART I - OTHER EXPENSES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
OHIO FILING FEES	200.	200.
MISCELLANEOUS FEES	3.	3.
TOTALS	203.	203.

FORM 990PF, PART II - CORPORATE STOCK

DESCRIPTION	ENDING BOOK VALUE	ENDING FMV
UBS FINANCIAL SERVICES	869,583.	869,583.
TOTALS	869,583.	869,583.

FORM 990PF, PART II - CORPORATE BONDS

DESCRIPTION	ENDING BOOK VALUE	ENDING FMV
UBS FINANCIAL SERVICES	315,537.	315,537.
TOTALS	315,537.	315,537.

FORM 990PF, PART II - OTHER INVESTMENTS

DESCRIPTION
UBS FIN SVCS-OTHER MUTUAL FDS
TOTALS

Equities

Common stock

Holding	Trade date	Number of shares	Purchase price/ Average price per share ($)	Cost basis ($)	Price per share on Dec 31 ($)	Value on Dec 31 ($)	Unrealized gain or loss ($)	Holding period
ALLERGAN PLC								
Symbol AGN Exchange NYSE	Nov 4, 15	40 000	307 102	12,284 08	312 500	12,500 00	215 92	ST
ALLSTATE CORP								
Symbol ALL Exchange NYSE								
EAI $198 Current yield 1 93%	Aug 16, 13	165 000	49 337	8,140 71	62 090	10,244 85	2,104 14	LT
ALPHABET INC CL A								
Symbol GOOGL Exchange OTC	Oct 1, 09	10 000	245 343	2,453 43	778 010	7,780 10	5,326 67	LT
	Oct 8, 09	10 000	259 825	2,598 25	778 010	7,780 10	5,181 85	LT
	Apr 1, 15	15 000	547 520	8,212 80	778 010	11,670 15	3,457 35	ST
Security total		35 000	378 985	13,264 48		27,230 35	13,965 87	
AMER ELECTRIC POWER CO								
Symbol AEP Exchange NYSE								
EAI $672 Current yield 3 84%	Oct 1, 09	200 000	30 987	6,197 50	58 270	11,654 00	5,456 50	LT
	Oct 8, 09	100 000	30 627	3,062 75	58 270	5,827 00	2,764 25	LT

continued next page

Your assets › **Equities** › **Common stock** (continued)

Holding	Trade date	Number of shares	Purchase price/ Average price per share ($)	Cost basis ($)	Price per share on Dec 31 ($)	Value on Dec 31 ($)	Unrealized gain or loss ($)	Holding period
Security total		300 000	30 868	9,260 25		17,481 00	8,220 75	
APPLE INC								
Symbol AAPL Exchange OTC								
EAI $655 Current yield 1 98%	Jul 23, 09	140 000	22 547	3,156 60	105 260	14,736 40	11,579 80	LT
	Oct 1, 09	175 000	26 250	4,593 84	105 260	18,420 50	13,826 66	LT
Security total		315 000	24 605	7,750 44		33,156 90	25,406 46	
AT&T INC								
Symbol T Exchange NYSE								
EAI $576 Current yield 5 58%	Jul 23, 09	200 000	25 647	5,129 50	34 410	6,882 00	1,752 50	LT
	Sep 2, 09	100 000	25 520	2,552 00	34 410	3,441 00	889 00	LT
Security total		300 000	25 605	7,681 50		10,323 00	2,641 50	
BOEING COMPANY								
Symbol BA Exchange NYSE								
EAI $501 Current yield 3 01%	Jan 6, 14	115 000	138 232	15,896 70	144 590	16,627 85	731 15	LT
BRISTOL MYERS SQUIBB CO								
Symbol BMY Exchange NYSE								
EAI $274 Current yield 2 21%	Apr 15, 13	180 000	41 407	7,453 26	68 790	12,382 20	4,928 94	LT
CHEVRON CORP								
Symbol CVX Exchange NYSE								
EAI $856 Current yield 4 76%	Aug 3, 09	100 000	70 187	7,018 75	89 960	8,996 00	1,977 25	LT
	Sep 2, 09	100 000	68 816	6,881 60	89 960	8,996 00	2,114 40	LT
Security total		200 000	69 502	13,900 35		17,992 00	4,091 65	
CISCO SYSTEMS INC								
Symbol CSCO Exchange OTC								
EAI $588 Current yield 3 09%	Jan 31, 14	700 000	21 943	15,360 10	27 155	19,008 50	3,648 40	LT
CITIGROUP INC								
Symbol C Exchange NYSE								
EAI $66 Current yield 0 39%	Apr 25, 14	330 000	47 897	15,806 13	51 750	17,077 50	1,271 37	LT
COCA COLA CO COM								
Symbol KO Exchange NYSE								
EAI $251 Current yield 3 08%	Apr 11, 14	190 000	39 069	7,423 28	42 960	8,162 40	739 12	LT
COMCAST CORP NEW CL A								
Symbol CMCSA Exchange OTC								
EAI $165 Current yield 1 77%	Apr 16, 13	165 000	41 369	6,826 03	56 430	9,310 95	2,484 92	LT

continued next page

Your assets › **Equities** › **Common stock** (continued)

Holding	Trade date	Number of shares	Purchase price/ Average price per share ($)	Cost basis ($)	Price per share on Dec 31 ($)	Value on Dec 31 ($)	Unrealized gain or loss ($)	Holding period
CONOCOPHILLIPS Symbol COP Exchange NYSE EAI $636 Current yield 6 34%	Feb 14, 13	215 000	57 856	12,439 10	46 690	10,038 35	-2,400 75	LT
CVS HEALTH CORP Symbol CVS Exchange NYSE EAI $340 Current yield 1 74%	May 12, 14	200 000	76 889	15,377 98	97 770	19,554 00	4,176 02	LT
DOMINION RESOURCES INC VA (NEW) Symbol D Exchange NYSE EAI $777 Current yield 3 83%	Oct 1, 09	200 000	34 316	6,863 34	67 640	13,528 00	6,664 66	LT
	Oct 8, 09	100 000	34 146	3,414 60	67 640	6,764 00	3,349 40	LT
Security total		300 000	34 260	10,277 94		20,292 00	10,014 06	
DOW CHEMICAL Symbol DOW Exchange NYSE EAI $368 Current yield 3 57%	Oct 16, 09	200 000	26 457	5,291 50	51 480	10,296 00	5,004 50	LT
EBAY INC Symbol EBAY Exchange OTC	Mar 12, 15	255 000	23 305	5,942 93	27 480	7,007 40	1,064 47	ST
EMC CORP MASS Symbol EMC Exchange NYSE EAI $138 Current yield 1 79%	Mar 24, 14	300 000	27 956	8,386 89	25 680	7,704 00	-682 89	LT
GENL ELECTRIC CO Symbol GE Exchange NYSE EAI $368 Current yield 2 95%	Oct 4, 12	400 000	22 876	9,150 68	31 150	12,460 00	3,309 32	LT
INTEL CORP Symbol INTC Exchange OTC EAI $240 Current yield 2 79%	Aug 18, 09	250 000	18 809	4,702 35	34 450	8,612 50	3,910 15	LT
INTL PAPER CO Symbol IP Exchange NYSE ~~EAI $466 Current yield 4 66%~~	~~Feb 26, 13~~	~~265 000~~	~~41 618~~	~~11,028 94~~	~~37 700~~	~~9,990 50~~	-1,038.44	LT
JOHNSON & JOHNSON COM Symbol JNJ Exchange NYSE EAI $450 Current yield 2 92%	Oct 16, 09	150 000	60 446	9,067 01	102 720	15,408 00	6,340 99	LT

continued next page

Your assets › Equities › Common stock (continued)

Holding	Trade date	Number of shares	Purchase price/ Average price per share ($)	Cost basis ($)	Price per share on Dec 31 ($)	Value on Dec 31 ($)	Unrealized gain or loss ($)	Holding period
JPMORGAN CHASE & CO								
Symbol JPM Exchange NYSE								
EAI $352 Current yield 2 67%	Aug 3, 09	100 000	39 550	3,955 00	66 030	6,603 00	2,648 00	LT
	Sep 2, 09	100 000	41 327	4,132 78	66 030	6,603 00	2,470 22	LT
Security total		200 000	40 439	8,087 78		13,206 00	5,118 22	
MERCK & CO INC NEW COM								
Symbol MRK Exchange NYSE								
EAI $368 Current yield 3 48%	Oct 16, 09	200 000	33 256	6,651 34	52 820	10,564 00	3,912 66	LT
METLIFE INC								
Symbol MET Exchange NYSE								
EAI $300 Current yield 3 11%	Oct 16, 09	200 000	37 226	7,445 34	48 210	9,642 00	2,196 66	LT
MICROSOFT CORP								
Symbol MSFT Exchange OTC								
EAI $288 Current yield 2 60%	Aug 18, 09	200 000	23 619	4,723 94	55 480	11,096 00	6,372 06	LT
NATIONAL GRID PLC NEW SPON ADR								
Symbol NGG Exchange NYSE								
EAI $428 Current yield 4 73%	May 7, 15	130 000	66 362	8,627 16	69 540	9,040 20	413 04	ST
NIKE INC CL B								
Symbol NKE Exchange NYSE								
EAI $198 Current yield 1 02%	Nov 18, 14	310 000	48 263	14,961 81	62 500	19,375 00	4,413 19	LT
PAYPAL HOLDINGS INC								
Symbol PYPL Exchange OTC	Mar 12, 15	255 000	36 040	9,190 34	36 200	9,231 00	40 66	ST
PEPSICO INC								
Symbol PEP Exchange NYSE								
EAI $562 Current yield 2 81%	Nov 7, 13	200 000	85 896	17,179 32	99 920	19,984 00	2,804 68	LT
PNC FINANCIAL SERVICES GROUP								
Symbol PNC Exchange NYSE								
EAI $82 Current yield 2.15%	Dec 30, 13	40 000	77 577	3,103 08	95 310	3,812.40	709.32	LT
PPL CORP								
Symbol. PPL Exchange NYSE								
EAI $649 Current yield 4 42%	Jan 6, 14	430 000	27 742	11,929 31	34 130	14,675 90	2,746 59	LT
PROCTER & GAMBLE CO								
Symbol PG Exchange NYSE								
EAI $530 Current yield 3 34%	Aug 18, 09	100 000	52 577	5,257 78	79 410	7,941 00	2,683 22	LT
	Oct 1, 09	100 000	56 860	5,686 00	79 410	7,941 00	2,255 00	LT

continued next page

Your assets › **Equities** › **Common stock** (continued)

Holding	Trade date	Number of shares	Purchase price/ Average price per share ($)	Cost basis ($)	Price per share on Dec 31 ($)	Value on Dec 31 ($)	Unrealized gain or loss ($)	Holding period
Security total		200 000	54 719	10,943 78		15,882 00	4,938 22	
SCHLUMBERGER LTD NETHERLANDS ANTILLES								
Symbol SLB Exchange NYSE								
EAI $300 Current yield 2 87%	Jul 23, 09	100 000	57 789	5,778 95	69 750	6,975 00	1,196 05	LT
	Sep 2, 09	50 000	54 420	2,721 00	69 750	3,487 50	766 50	LT
Security total		150 000	56 666	8,499 95		10,462 50	1,962 55	
STARBUCKS CORP								
Symbol SBUX Exchange OTC								
EAI $184 Current yield 1 33%	Aug 18, 15	230 000	57 862	13,308 32	60 030	13,806 90	498 58	ST
TJX COS INC NEW								
Symbol TJX Exchange NYSE								
EAI $214 Current yield 1 18%	Jan 6, 14	255 000	63 268	16,133 47	70 910	18,082 05	1,948 58	LT
TOTAL S A FRANCE SPON ADR								
Symbol TOT Exchange NYSE								
EAI $683 Current yield 5 06%	Dec 9, 13	300 000	58 909	17,672 90	44 950	13,485 00	-4,187 90	LT
TRAVELERS COS INC/THE								
Symbol TRV Exchange NYSE								
EAI $427 Current yield 2 16%	Dec 18, 13	175 000	86 807	15,191 36	112 860	19,750 50	4,559 14	LT
UNTD TECHNOLOGIES CORP								
Symbol UTX Exchange NYSE								
EAI $358 Current yield 2 66%	Mar 26, 15	140 000	116 484	16,307 79	96 070	13,449 80	-2,857 99	ST
VERIZON COMMUNICATIONS INC								
Symbol VZ Exchange NYSE								
EAI $678 Current yield 4 89%	Jul 23, 09	150 000	29 555	4,433 30	46 220	6,933 00	2,499 70	LT
	Sep 1, 09	100 000	28 854	2,885 46	46 220	4,622 00	1,736 54	LT
	Oct 1, 09	50 000	28 114	1,405 74	46 220	2,311 00	905 26	LT
Security total		300 000	29 082	8,724 50		13,866 00	5,141 50	
VISA INC CL A								
Symbol V Exchange NYSE								
EAI $90 Current yield 0 73%	Jan 6, 14	160 000	55 249	8,839 86	77 550	12,408 00	3,568 14	LT

continued next page

Your assets › Equities › Common stock (continued)

Holding	Trade date	Number of shares	Purchase price/ Average price per share ($)	Cost basis ($)	Price per share on Dec 31 ($)	Value on Dec 31 ($)	Unrealized gain or loss ($)	Holding period
WALT DISNEY CO (HOLDING CO)								
DISNEY COM								
Symbol DIS Exchange NYSE								
EAI $426 Current yield 1 35%	Jul 23, 09	200 000	26 746	5,349 20	105 080	21,016 00	15,666 80	LT
	Sep 2, 09	100 000	25 328	2,532 85	105 080	10,508 00	7,975 15	LT
Security total		300 000	26 274	7,882 05		31,524 00	23,641 95	
WELLS FARGO & CO NEW								
Symbol WFC Exchange NYSE								
EAI $300 Current yield 2 76%	Sep 2, 09	200 000	26 479	5,295 94	54 360	10,872 00	5,576 06	LT
YUM! BRANDS INC								
Symbol YUM Exchange NYSE								
EAI $313 Current yield 2 52%	May 7, 15	170 000	90 309	15,352 68	73 050	12,418 50	-2,934 18	ST
Total				**$468,764.65**		**$639,494.00**	**$170,729.35**	

Total estimated annual income. $16,315

Closed end funds & Exchange traded products

Total reinvested is the total of all reinvested dividends It does not include any cash dividends It is not a tax lot for the purposes of determining holding periods or cost basis The shares you receive each time you reinvest dividends become a separate tax lot

Cost basis is the total purchase cost of the security, including reinvested dividends The cost basis may need to be adjusted for return of capital payments in order to determine the adjusted cost basis for tax reporting purposes

Unrealized (tax) gain or loss is the difference between the current value and the cost basis and would generally be your taxable gain or loss if the security was sold on this date The unrealized (tax) gain or loss may need to be adjusted for return of capital payments in order to determine the realized gain or loss for tax reporting purposes

Investment return is the current value minus the amount you invested It does not include shares that are not reflected on your statement, including shares that have been realized as either a gain or a loss It also does not include cash dividends that were not reinvested

Holding	Number of shares	Purchase price/ Average price per share ($)	Client investment ($)	Cost basis ($)	Price per share on Dec 31 ($)	Value on Dec 31 ($)	Unrealized (tax) gain or loss ($)	Investment return ($)	Holding period
TORTOISE POWER & ENERGY									
INFRASTRUCTURE FUND INC									
Symbol TPZ									
Trade date Oct 1, 09	250 000	18 487	4,621 88	4,621 88	16 780	4,195 00	-426 88		LT
Total reinvested	3 000	19 370		58 11	16 780	50 34	-7 77		
EAI $417 Current yield 9 82%									
Security total	253 000	18 498	4,621 88	4,679 99		4,245 34	-434 65	-376 54	

Account name JAMES J AND SHARON R ABEL
Account number. 9N 00318 TM

Your Financial Advisor:
THE HOLLAND GROUP
440-414-2740/877-855-8449

Your assets ▸ **Equities** (continued)

Mutual funds

Total reinvested is the total of all reinvested dividends It does not include any cash dividends It is not a tax lot for the purposes of determining holding periods or cost basis The shares you receive each time you reinvest dividends become a separate tax lot

Cost basis is the total purchase cost of the security, including reinvested dividends The cost basis may need to be adjusted for return of capital payments in order to determine the adjusted cost basis for tax reporting purposes

Unrealized (tax) gain or loss is the difference between the current value and the cost basis and would generally be your taxable gain or loss if the security was sold on this date The unrealized (tax) gain or loss may need to be adjusted for return of capital payments in order to determine the realized gain or loss for tax reporting purposes

Investment return is the current value minus the amount you invested It does not include shares that are not reflected on your statement, including shares that have been realized as either a gain or a loss It also does not include cash dividends that were not reinvested

Holding	Number of shares	Purchase price/ Average price per share ($)	Client investment ($)	Cost basis ($)	Price per share on Dec 31 ($)	Value on Dec 31 ($)	Unrealized (tax) gain or loss ($)	Investment return ($)	Holding period
CENTER COAST MLP FOCUS									
FUND CLASS I									
Symbol CCCNX									
Trade date Apr 25, 14	376 525	11 073	4,169 41	4,169 41	8 180	3,079 97	-1,089 44		LT
Total reinvested	46 324	10 555		488 95	8 180	378 93	-110 02		
EAI $307 Current yield 8 88%									
Security total	422 849	11 017	4,169 41	4,658 36		3,458 90	-1,199 46	-710 51	
JAMES ALPHA GLOBAL REAL									
ESTATE INVESTMENTS FUND									
CLASS I									
Symbol. JARIX									
Trade date Dec 11, 13	1,183 051	20 732	24,528 00	24,528 00	18 560	21,957 43	-2,570 57		LT
Total reinvested	335 149	19 994		6,701 26	18 560	6,220 36	-480 90		
EAI $961 Current yield 3 41%									
Security total	1,518 200	20 570	24,528 00	31,229 26		28,177 79	-3,051 47	3,649 79	
LORD ABBETT VALUE									
OPPORTUNITIES FUND									
CLASS F									
Symbol LVOFX									
Trade date Oct 1, 09	2,255 664	12 025	27,126 38	27,126 38	17 930	40,444 05	13,317 67		LT
Total reinvested	1,066 718	19 392		20,685 86	17 930	19,126 25	-1,559 61		
Security total	3,322 382	14 391	27,126 38	47,812 24		59,570 30	11,758 06	32,443 92	
MIRAE ASSET EMERGING									
MARKETS GREAT CONSUMER									

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Account name: JAMES J AND SHARON R ABEL
Account number: 9N 00318 TM

Your Financial Advisor:
THE HOLLAND GROUP
440-414-2740/877-855-8449

Your assets › **Equities** › **Mutual funds** (continued)

Holding	Number of shares	Purchase price/ Average price per share ($)	Client investment ($)	Cost basis ($)	Price per share on Dec 31 ($)	Value on Dec 31 ($)	Unrealized (tax) gain or loss ($)	Investment return ($)	Holding period
FUND CLASS I									
Symbol MICGX									
Trade date Apr 22, 15	1,196 709	13 370	16,000 00	16,000 00	10 640	12,732 98	-3,267 02	-3,267 02	ST
NUVEEN INTERNATIONAL									
GROWTH I									
Symbol NBQIX									
Trade date Apr 28, 14	1,684 955	39 293	66,208 46	66,208 46	39 120	65,915 44	-293 02		LT
Total reinvested	32 768	38 608		1,265 11	39 120	1,281 88	16 77		
EAI $879 Current yield 1 31%									
Security total	1,717 723	39 281	66,208 46	67,473 57		67,197 32	-276 25	988 86	
TETON WESTWOOD MIGHTY									
MITES CLASS I									
Symbol WEIMX									
Trade date Jul 23, 09	2,041 631	12 245	25,000 00	25,000 00	22 530	45,997 95	20,997 95		LT
Total reinvested	386 537	20 832		8,052 60	22 530	8,708 67	656 07		
Security total	2,428 168	13 612	25,000 00	33,052 60		54,706 62	21,654 02	29,706 62	
Total			**$163,032.25**	**$200,226.03**		**$225,843.91**	**$25,617.88**	**$62,811.66**	

Total estimated annual income: $2,147

Your assets (continued)

Fixed income

Corporate bonds and notes

Prices are obtained from independent quotation bureaus that use computerized valuation formulas to calculate current values Actual market values may vary and thus gains/losses may not be accurately reflected Cost basis has been adjusted for accreted original issue discount (OID) Cost basis has been automatically adjusted for amortization of bond premium using the constant yield method If you have made a tax election to deduct the premium amortization on taxable debt securities, you may request UBS adjust cost basis for the bond premium amortization

Holding	Trade date	Total face value at maturity ($)	Purchase price ($)	Adjusted cost basis ($)	Price on Dec 31 ($)	Value on Dec 31 ($)	Unrealized gain or loss ($)	Holding period
MERRILL LYNCH & CO INC MED TERM NTS RATE 06 400% MATURES 08/28/17 ACCRUED INTEREST $546 66 CUSIP 59018YJ69 Moody Baa1 S&P BBB+ EAI $1,600 Current yield 5 97%	Jan 05, 12	25,000 000	99 360	24,840 00	107 120	26,780 00	1,940 00	LT
XEROX CORP NTS B/E CALL@MW+40BP RATE 06 350% MATURES 05/15/18 ACCRUED INTEREST $202 84 CUSIP 984121BW2 Moody Baa2 S&P BBB EAI $1,588 Current yield 5 94%	Jul 23, 09	25,000 000	95 500	23,875 00	106 910	26,727 50	2,852 50	LT
STAPLES INC NTS B/E CALL@MW+37 5 BP RATE 04 375% MATURES 01/12/23 CALLABLE ACCRUED INTEREST $513 45 CUSIP 855030AM4 Moody Baa2 S&P BBB- EAI $1,094 Current yield 4 58%	Mar 09, 15	25,000 000	98 417	24,604 25	95 566	23,891 50	-712 75	ST
AVON PRODUCTS INC NTS ADJ RATE MATURES 03/15/23 CUSIP 054303BA9 Moody Ba3 S&P B+ EAI $1,438 Current yield 8 33%	Feb 14, 14	25,000 000	97 892	24,473 00	69 000	17,250 00	-7,223 00	LT

continued next page

Your assets › **Fixed income** › **Corporate bonds and notes** (continued)

Holding	Trade date	Total face value at maturity ($)	Purchase price ($)	Adjusted cost basis ($)	Price on Dec 31 ($)	Value on Dec 31 ($)	Unrealized gain or loss ($)	Holding period
WELLS FARGO & CO B/E RATE 04 125% MATURES 08/15/23 ACCRUED INTEREST $389 58 CUSIP 94974BFN5 Moody A3 S&P A- EAI $1,031 Current yield 3 97%	Jan 13, 14	25,000 000	99 396	24,849 00	103 857	25,964 25	1,115 25	LT
COACH INC B/E CALL@MW+35BP RATE 04 250% MATURES 04/01/25 CALLABLE ACCRUED INTEREST $265 62 CUSIP 189754AA2 Moody Baa2 S&P BBB- EAI $1,063 Current yield 4 47%	Aug 11, 15	25,000 000	94 936	23,734 00	95 019	23,754 75	20 75	ST
SAFEWAY INC DEBS +10BP RATE 07 450% MATURES 09/15/27 ACCRUED INTEREST $548 40 CUSIP 786514AS8 Moody B2 S&P CCC+ EAI $1,863 Current yield 8 10%	Mar 17, 14	25,000 000	98 789	24,697 25	92 000	23,000 00	-1,697 25	LT
Total		**$175,000.000**		**$171,072.50**		**$167,368.00**	**-$3,704.50**	

Total accrued interest: $2,466.55

Total estimated annual income· $9,677

Closed end funds & Exchange traded products

Total reinvested is the total of all reinvested dividends It does not include any cash dividends It is not a tax lot for the purposes of determining holding periods or cost basis The shares you receive each time you reinvest dividends become a separate tax lot

Cost basis is the total purchase cost of the security, including reinvested dividends The cost basis may need to be adjusted for return of capital payments in order to determine the adjusted cost basis for tax reporting purposes

Unrealized (tax) gain or loss is the difference between the current value and the cost basis and would generally be your taxable gain or loss if the security was sold on this date The unrealized (tax) gain or loss may need to be adjusted for return of capital payments in order to determine the realized gain or loss for tax reporting purposes

Investment return is the current value minus the amount you invested It does not include shares that are not reflected on your statement, including shares that have been realized as either a gain or a loss It also does not include cash dividends that were not reinvested

Holding	Number of shares	Purchase price/ Average price per share ($)	Client investment ($)	Cost basis ($)	Price per share on Dec 31 ($)	Value on Dec 31 ($)	Unrealized (tax) gain or loss ($)	Investment return ($)	Holding period
TEMPLETON EMERGING MKT INCOME FUND (DELA)									

continued next page

Your assets › **Fixed income** › **Closed end funds & Exchange traded products** (continued)

Holding	Number of shares	Purchase price/ Average price per share ($)	Client investment ($)	Cost basis ($)	Price per share on Dec 31 ($)	Value on Dec 31 ($)	Unrealized (tax) gain or loss ($)	Investment return ($)	Holding period
Symbol TEI									
Trade date Oct 8, 09	750 000	14 527	10,895 48	10,895 48	9 970	7,477 50	-3,417 98	-3,417 98	LT
EAI $600 Current yield 8 02%									

Mutual funds

Total reinvested is the total of all reinvested dividends It does not include any cash dividends It is not a tax lot for the purposes of determining holding periods or cost basis The shares you receive each time you reinvest dividends become a separate tax lot

Cost basis is the total purchase cost of the security, including reinvested dividends The cost basis may need to be adjusted for return of capital payments in order to determine the adjusted cost basis for tax reporting purposes

Unrealized (tax) gain or loss is the difference between the current value and the cost basis and would generally be your taxable gain or loss if the security was sold on this date The unrealized (tax) gain or loss may need to be adjusted for return of capital payments in order to determine the realized gain or loss for tax reporting purposes

Investment return is the current value minus the amount you invested It does not include shares that are not reflected on your statement, including shares that have been realized as either a gain or a loss It also does not include cash dividends that were not reinvested

Holding	Number of shares	Purchase price/ Average price per share ($)	Client investment ($)	Cost basis ($)	Price per share on Dec 31 ($)	Value on Dec 31 ($)	Unrealized (tax) gain or loss ($)	Investment return ($)	Holding period
AB GLOBAL BOND FUND									
CLASS ADVISOR									
Symbol ANAYX									
Trade date Jul 23, 09	3,359 663	7 441	25,000 00	25,000 00	8 150	27,381 24	2,381 24		LT
Trade date Aug 1, 14	3 869	8 480	32 81	32 81	8 150	31 53	-1 28		LT
Total reinvested	944 425	8 345		7,881 83	8 150	7,697 06	-184 77		
EAI $805 Current yield 2 29%									
Security total	4,307 957	7 640	25,032 81	32,914 64		35,109 84	2,195 19	10,077 02	
AMERICAN CENTURY									
INFLATION ADJUSTED									
TREASURY									
Symbol ACITX									
Trade date Oct 21, 09	2,162 854	11.558	25,000 00	25,000 00	11 260	24,353 73	-646 27		LT
Total reinvested	405 240	12 137		4,918.68	11.260	4,563.00	-355.68		
EAI $285 Current yield 0 99%									
Security total	2,568 094	11 650	25,000 00	29,918 68		28,916 73	-1,001 95	3,916 73	
PRINCIPAL PREFERRED									
SECURITIES FUND									
Symbol PPSPX									

continued next page

Your assets › **Fixed income** › **Mutual funds** (continued)

Holding	Number of shares	Purchase price/ Average price per share ($)	Client investment ($)	Cost basis ($)	Price per share on Dec 31 ($)	Value on Dec 31 ($)	Unrealized (tax) gain or loss ($)	Investment return ($)	Holding period
Trade date Sep 16, 10	2,509 139	9 963	25,000 00	25,000 00	10 090	25,317 21	317 21		LT
Total reinvested	1,075 223	10 119		10,880 68	10 090	10,849 00	-31 68		
EAI: $1,860 Current yield 5 14%									
Security total	3,584 362	10 010	25,000 00	35,880 68		36,166 21	285 53	11,166 21	
TEMPLETON GLBAL BOND ADV									
Symbol TGBAX									
Trade date Jul 23, 09	2,266 749	12 033	27,277 86	27,277 86	11 530	26,135 61	-1,142 25		LT
Total reinvested	1,031 797	12 853		13,261 71	11 530	11,896 62	-1,365 09		
EAI $1,286 Current yield 3 38%									
Security total	3,298 546	12 290	27,277 86	40,539 57		38,032 23	-2,507 34	10,754 37	
Total			**$102,310.67**	**$139,253.57**		**$138,225.01**	**-$1,028.57**	**$35,914.34**	

Total estimated annual income: $4,236

Your total assets

		Value on Dec 31 ($)	Percentage of your account	Cost basis ($)	Estimated annual income ($)	Unrealized gain or loss ($)
Cash	**Cash and money balances**	**45,967 64**	**3.73%**	**45,967.64**		
Equities	Common stock	639,494 00		468,764 65	16,315 00	170,729 35
	Closed end funds & Exchange traded products	4,245 34		4,679 99	417 00	-434 65
	Mutual funds	225,843 91		200,226 03	2,147 00	25,617 88
	Total equities	**869,583.25**	**70.64%**	**673,670.67**	**18,879.00**	**195,912.58**
Fixed income	Corporate bonds and notes	167,368 00		171,072 50	9,677 00	-3,704 50
	Closed end funds & Exchange traded products	7,477 50		10,895 48	600 00	-3,417 98
	Mutual funds	138,225 01		139,253 57	4,236 00	-1,028 57
	Total accrued interest	2,466 55				
	Total fixed income	**315,537.06**	**25.63%**	**321,221.55**	**14,513.00**	**-8,151.05**
Total		**$1,231,087.95**	**100.00%**	**$1,040,859.86**	**$33,392.00**	**$187,761.53**

ATTACHMENT 9

FORM 990PF, PART III - OTHER INCREASES IN NET WORTH OR FUND BALANCES

DESCRIPTION	AMOUNT
INCREASE IN MARKET VALUE OF INVESTMENTS	
TOTAL	

FORM 990PF, PART III - OTHER DECREASES IN NET WORTH OR FUND BALANCES

DESCRIPTION	AMOUNT
DECREASE IN MARKET VALUE OF INVESTMENTS	56,232.
TOTAL	56,232.

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
JAMES J. ABEL 2949 NORTH PARK BOULEVARD CLEVELAND HEIGHTS, OH 44118	PRESIDENT/TREASURER	0.	0.	0.
SHARON R. ABEL 2949 NORTH PARK BOULEVARD CLEVELAND HEIGHTS, OH 44118	VICE-PRESIDENT	0.	0.	0.
CATHERINE E. ABEL 2949 NORTH PARK BOULEVARD CLEVELAND HEIGHTS, OH 44118	SECRETARY	0.	0.	0.
	GRAND TOTALS	0.	0.	0.

RECIPIENT NAME AND ADDRESS	RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT	PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
BEAUMONT SCHOOL 3301 NORTH PARK BOULEVARD CLEVELAND HEIGHTS, OH 44118	NONE PC	GENERAL TAX-EXEMPT PURPOSES	1,000.
ST. IGNATIUS HIGH SCHOOL 1911 WEST 30TH STREET CLEVELAND, OH 44113	NONE PC	GENERAL TAX-EXEMPT PURPOSES	500.
AMERICAN HEART ASSOCIATION 7272 GREENVILLE AVENUE DALLAS, TX 75231	NONE PC	GENERAL TAX-EXEMPT PURPOSES	500.
ALZHEIMERS DISEASE RESEARCH FOUNDATION 34 WASHINGTON STREET, SUITE 200 WELLESLEY HILLS, MA 02481	NONE PC	GENERAL TAX-EXEMPT PURPOSES	1,000.
CROHN'S AND COLITIS FOUNDATION 386 PARK AVENUE SOUTH NEW YORK, NY 10016	NONE PC	GENERAL TAX-EXEMPT PURPOSES	
NATIONAL FDN FOR CANCER RESEARCH 4600 EAST WEST HIGHWAY BETHESDA, MD 20814	NONE PC	GENERAL TAX-EXEMPT PURPOSES	500.

RECIPIENT NAME AND ADDRESS	RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT	PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
AMERICAN CANCER SOCIETY 10501 EUCLID AVENUE CLEVELAND, OH 44106	NONE PC	GENERAL TAX-EXEMPT PURPOSES	500.
JUNIOR ACHIEVEMENT OF GREATER CLEVELAND 1422 EUCLID AVENUE CLEVELAND, OH 44115	NONE PC	GENERAL TAX-EXEMPT PURPOSES	6,000.
PURDUE FOUNDATION 403 WEST WOOD STREET WEST LAFAYETTE, IN 47907	NONE PC	GENERAL TAX-EXEMPT PURPOSES	18,000.
CARMEL OF THE HOLY FAMILY 3176 FAIRMOUNT BOULEVARD CLEVELAND HEIGHTS, OH 44118	NONE PC	GENERAL TAX-EXEMPT PURPOSES	10,000.
DIOCESE OF PHOENIX CDA 400 E MONROE PHOENIX, AZ 85004	NONE PC	GENERAL TAX-EXEMPT PURPOSES	1,000.
CLEVELAND RIGHT TO LIFE ED 4427 STATE ROAD CLEVELAND, OH 44109	NONE PC	GENERAL TAX-EXEMPT PURPOSES	

RECIPIENT NAME AND ADDRESS	RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT	PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
PLACE FOR GRACE MINISTRIES 1100 CALVIN ROAD ROCHELLE, IL 61068	NONE PC	GENERAL TAX-EXEMPT PURPOSES	
URSULINE SISTERS OF CLEVELAND 2600 LANDER ROAD PEPPER PIKE, OH 44124	NONE PC	GENERAL TAX-EXEMPT PURPOSES	
CLEVELAND FOOD BANK 15500 S WATERLOO ROAD CLEVELAND, OH 44110	NONE PC	GENERAL TAX-EXEMPT PURPOSES	1,500.
WOUNDED WARRIOR PROJECT 4899 BELFORT ROAD SUITE 300 JACKSONVILLE, FL 32256	NONE PC	GENERAL TAX-EXEMPT PURPOSES	1,500.
ARTHRITIS FOUNDATION 4630 RICHMOND ROAD CLEVELAND, OH 44128	NONE PC	GENERAL TAX-EXEMPT PURPOSES	500.
AMERICAN RED CROSS 3747 EUCLID AVENUE CLEVELAND, OH 44115	NONE PC	GENERAL TAX-EXEMPT PURPOSES	

FORM 990PF, PART XV - GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR

RECIPIENT NAME AND ADDRESS	RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT	PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
DIOCESE OF CLEVELAND 1404 EAST 9TH STREET CLEVELAND, OH 44114	NONE PC	GENERAL TAX-EXEMPT PURPOSES	1,500.
DOCTORS WITHOUT BORDERS 333 7TH AVENUE, 2ND FLOOR NEW YORK, NY 10001	NONE PC	GENERAL TAX-EXEMPT PURPOSES	1,000.
ST JUDE CHILDREN'S RESEARCH HOSPITAL 262 DANNY THOMAS PLACE MEMPHIS, TN 38105	NONE PC	GENERAL TAX-EXEMPT PURPOSES	1,500.
LEGATUS 6702 PLEASANTVIEW STREET NW ROCKFORD, MI 49341	NONE PC	GENERAL TAX-EXEMPT PURPOSES	3,000.
FINANCIAL EXECUTIVES RESEARCH FOUNDATION 1250 HEADQUARTERS PLAZA MORRISTOWN, NJ 07960	NONE PC	GENERAL TAX-EXEMPT PURPOSES	500.
BISHOP GRIES SCHOLARSHIP FD - BENEDICTINE H.S. 2900 MLK JR DRIVE CLEVELAND, OH 44104	NONE PC	GENERAL TAX-EXEMPT PURPOSES	

RECIPIENT NAME AND ADDRESS	RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT	PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
AMERICAN DIABETES ASSOCIATION 1701 NORTH BEAUREGARD STREET ALEXANDRIA, VA 22311	NONE PC	GENERAL TAX-EXEMPT PURPOSES	500.
LEUKEMIA & LYMPHOMA SOCIETY 3 INTERNATIONAL DRIVE, SUITE 200 RYE BROOK, NY 10573	NONE PC	GENERAL TAX-EXEMPT PURPOSES	1,000.
CLAIRE'S CRUSADE PO BOX 31118 INDEPENDENCE, OH 44131	NONE PC	GENERAL TAX-EXEMPT PURPOSES	250.
		TOTAL CONTRIBUTIONS PAID	51,750.