EXTENDED TO AUGUST 15, 2016

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 , and ending

Name of foundation: SPIEGEL FAMILY BURN FOUNDATION

A Employer identification number: 36-7332306

Number and street (or P O box number if mail is not delivered to street address): 2251 NORTH RAMPART #157 — Room/suite:

B Telephone number: 702-491-3988

City or town, state or province, country, and ZIP or foreign postal code: LAS VEGAS, NV 89128

C If exemption application is pending, check here ▶ ☐

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

D 1. Foreign organizations, check here ▶ ☐

2. Foreign organizations meeting the 85% test, check here and attach computation ▶ ☐

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

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

I Fair market value of all assets at end of year *(from Part II, col. (c), line 16)* ▶$ 647,099.

J Accounting method: ☒ 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).)

		(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	4,881.		N/A	
	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	15,967.	15,967.		STATEMENT 1
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	-239.			
	b Gross sales price for all assets on line 6a 243,989.				
	7 Capital gain net income (from Part IV, line 2)		0.		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
	b Less Cost of goods sold				
	c Gross profit or (loss)				
	11 Other income				
	12 Total. Add lines 1 through 11	20,609.	15,967.		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	0.	0.		0.
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees				
	b Accounting fees STMT 2	2,300.	1,150.		1,150.
	c Other professional fees STMT 3	3,890.	3,890.		0.
	17 Interest	72.	0.		72.
	18 Taxes STMT 4	584.	84.		0.
	19 Depreciation and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses STMT 5	5,859.	81.		3,163.
	24 Total operating and administrative expenses. Add lines 13 through 23	12,705.	5,205.		4,385.
	25 Contributions, gifts, grants paid	31,925.			31,925.
	26 Total expenses and disbursements. Add lines 24 and 25	44,630.	5,205.		36,310.
	27 Subtract line 26 from line 12:				
	a Excess of revenue over expenses and disbursements	-24,021.			
	b Net investment income (if negative, enter -0-)		10,762.		
	c Adjusted net income (if negative, enter -0-)			N/A	

SCANNED AUG 18 2016

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523501 11-24-15 LHA For Paperwork Reduction Act Notice, see instructions. Form **990-PF** (2015)

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Part II Balance Sheets (Attached schedules and amounts in the description column should be for end-of-year amounts only)		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing	59,540.	9,429.	9,429.
	2 Savings and temporary cash investments		33,225.	33,225.
	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 6	459,856.	453,064.	604,123.
	c Investments - corporate bonds			
	11 Investments - land, buildings, and equipment basis ▶			
	Less accumulated depreciation ▶			
	12 Investments - mortgage loans			
	13 Investments - other			
	14 Land, buildings, and equipment: basis ▶			
	Less accumulated depreciation ▶			
	15 Other assets (describe ▶ STATEMENT 7)	665.	322.	322.
	16 Total assets (to be completed by all filers - see the instructions. Also, see page 1, item I)	520,061.	496,040.	647,099.
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 ▶ ☐ 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 ▶ [X] and complete lines 27 through 31.			
	27 Capital stock, trust principal, or current funds	0.	0.	
	28 Paid-in or capital surplus, or land, bldg., and equipment fund	0.	0.	
	29 Retained earnings, accumulated income, endowment, or other funds	520,061.	496,040.	
	30 Total net assets or fund balances	520,061.	496,040.	
	31 Total liabilities and net assets/fund balances	520,061.	496,040.	

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	520,061.
2 Enter amount from Part I, line 27a	2	-24,021.
3 Other increases not included in line 2 (itemize) ▶	3	0.
4 Add lines 1, 2, and 3	4	496,040.
5 Decreases not included in line 2 (itemize) ▶	5	0.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	496,040.

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	TD AMERITRADE - SEE ATTACHED	P	VARIOUS	12/31/15
b	TD AMERITRADE - SEE ATTACHED	P	VARIOUS	12/31/15
c	TD AMERITRADE - SEE ATTACHED	P	VARIOUS	12/31/15
d	CAPITAL GAINS DIVIDENDS			
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	100,324.		112,414.	-12,090.
b	132,214.		125,028.	7,186.
c	9,106.		6,786.	2,320.
d	2,345.			2,345.
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				-12,090.
b				7,186.
c				2,320.
d				2,345.
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 -239.

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	41,489.	641,705.	.064654
2013	13,569.	597,394.	.022714
2012	28,568.	580,759.	.049191
2011	22,202.	487,043.	.045585
2010	19,668.	410,865.	.047870

2	Total of line 1, column (d)	2	.230014
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	.046003
4	Enter the net value of noncharitable-use assets for 2015 from Part X, line 5	4	654,963.
5	Multiply line 4 by line 3	5	30,130.
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	108.
7	Add lines 5 and 6	7	30,238.
8	Enter qualifying distributions from Part XII, line 4	8	36,310.

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 ▶ [X] and enter 1% of Part I, line 27b		1	108.
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	108.
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	108.
6 Credits/Payments:			
a 2015 estimated tax payments and 2014 overpayment credited to 2015	6a 729.		
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	729.
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	621.
11 Enter the amount of line 10 to be: **Credited to 2016 estimated tax** ▶ 621.	Refunded ▶	11	0.

Part VII-A Statements Regarding Activities

		Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	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. ▶ $ 0. (2) On foundation managers. ▶ $ 0.			
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ $ 0.			
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? *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? N/A	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) ▶ NONE			
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 ▶ WWW.SPIEGELBURNFOUNDATION.COM			
14	The books are in care of ▶ JULIE G. SPIEGEL Telephone no.▶ 702-491-3988			
	Located at ▶ 2251 N. RAMPART #157, LAS VEGAS, NV ZIP+4 ▶ 89128			
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			
			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)? N/A	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 ▶ ____, ____, ____, ____			
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions.) N/A	2b		
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ▶ ____, ____, ____, ____			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ 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.)* N/A	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		X
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 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)?	N/A	5b		
Organizations relying on a current notice regarding disaster assistance check here	▶ ☐			
c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? N/A	☐ Yes ☐ No			
If "Yes," attach the statement required by Regulations section 53.4945-5(d).				
6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	☐ Yes ☒ No			
b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		6b		X
If "Yes" to 6b, file Form 8870.				
7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?	☐ Yes ☒ No			
b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?	N/A	7b		

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

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

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
ROBERT S. SPIEGEL 2251 N. RAMPART #157 LAS VEGAS, NV 89128	TRUSTEE 1.00	0.	0.	0.
JULIE G. SPIEGEL 2251 N. RAMPART #157 LAS VEGAS, NV 89128	TRUSTEE 10.00	0.	0.	0.
BEN J. SPIEGEL 3233 UDALL STREET SAN DIEGO, CA 92106	TRUSTEE 1.00	0.	0.	0.

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

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

Total number of other employees paid over $50,000 ▶ 0

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

3 Five highest-paid independent contractors for professional services. If none, enter "NONE."

(a) Name and address of each person paid more than $50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over $50,000 for professional services ▶		0

Part IX-A Summary of Direct Charitable Activities

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

Part IX-B Summary of Program-Related Investments

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

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities	1a	641,092.
b	Average of monthly cash balances	1b	23,845.
c	Fair market value of all other assets	1c	
d	**Total** (add lines 1a, b, and c)	1d	664,937.
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	664,937.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	9,974.
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3. Enter here and on Part V, line 4	5	654,963.
6	**Minimum investment return.** Enter 5% of line 5	6	32,748.

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	32,748.
2a	Tax on investment income for 2015 from Part VI, line 5 — 2a: 108.		
b	Income tax for 2015. (This does not include the tax from Part VI.) — 2b:		
c	Add lines 2a and 2b	2c	108.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	32,640.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	32,640.
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	32,640.

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	36,310.
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	36,310.
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	108.
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	36,202.

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					32,640.
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					
b From 2011					
c From 2012					
d From 2013	13,569.				
e From 2014	9,902.				
f Total of lines 3a through e		23,471.			
4 Qualifying distributions for 2015 from Part XII, line 4: ▶ $ 36,310.					
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					32,640.
e Remaining amount distributed out of corpus		3,670.			
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		27,141.			
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		0.			
9 **Excess distributions carryover to 2016.** Subtract lines 7 and 8 from line 6a		27,141.			
10 Analysis of line 9:					
a Excess from 2011					
b Excess from 2012					
c Excess from 2013	13,569.				
d Excess from 2014	9,902.				
e Excess from 2015	3,670.				

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			
	(a) 2015	(b) 2014	(c) 2013	(d) 2012	(e) Total
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).)

ROBERT S. SPIEGEL

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

NONE

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

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

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

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

c Any submission deadlines:

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

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				
AFAN 1120 ALMOND TREE LANE LAS VEGAS, NV 89014		PUBLIC	GENERAL SUPPORT	500.
ALUMINUM CANS FOR BURNED CHILDREN 4758 RIDGE ROAD, #166 CLEVELAND, OH 44144		PUBLIC	GENERAL SUPPORT	2,000.
AUTISM CARES WEST 9916 CALABASAS AVENUE LAS VEGAS, NV 89117		PUBLIC	GENERAL SUPPORT	240.
DOL BURN FOUNDATION 3785 6TH AVENUE SAN DIEGO, CA 92103		PUBLIC	GENERAL SUPPORT	1,000.
FIREFIGHTERS OF SOUTHERN NEVADA BURN FOUNDATION 3111 S. VALLEY VIEW BLVD., SUITE B-3111 LAS VEGAS, NV 89102		PUBLIC	GENERAL SUPPORT	3,900.
Total SEE CONTINUATION SHEET(S)			▶ 3a	31,925.
b Approved for future payment				
NONE				
Total			▶ 3b	0.

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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
	(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	15,967.	
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	-239.	
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)		0.		15,728.	0.

13 Total Add line 12, columns (b), (d), and (e) 13 15,728.

(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).

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	

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

b If "Yes," complete the following schedule.

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

Sign Here

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

Signature of officer or trustee: [signature] Date: 8/11/16 Title: TRUSTEE

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

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
LAWRENCE J. SEXAUER	[signature]	8.4.16		P00357844

Firm's name ▶ WEISS & COMPANY LLP — Firm's EIN ▶ 36-2663249

Firm's address ▶ 2700 PATRIOT BOULEVARD - SUITE 400 GLENVIEW, IL 60026 — Phone no. 847-441-8800

Part XV | Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
GENTLE CAROUSEL THERAPY HORSES P.O. BOX 358844 GAINESVILLE, FL 32635		PUBLIC	GENERAL SUPPORT	1,000.
NEVADA COMMUNITY FOUNDATION 1635 VILLAGE CENTER CIRCLE, SUITE 160 LAS VEGAS, NV 89134		PUBLIC	GENERAL SUPPORT	5,400.
NEVADA SPCA 4800 W. DEWEY DRIVE LAS VEGAS, NV 89118		PUBLIC	GENERAL SUPPORT	250.
PHOENIX SOCIETY BURN SURVIVORS 2153 WEALTHY STREET, #215 EAST GRAND RABIDS, MI 49515		PUBLIC	GENERAL SUPPORT	15,000.
PHOENIX SOCIETY MEMORIAL DONATION 1835 RW BERENDS DRIVE SW GRAND RAPIDS, MI 49519		PUBLIC	GENERAL SUPPORT	260.
PROJECT 150 3600 N. RANCHO DRIVE LAS VEGAS, NV 89130		PUBLIC	GENERAL SUPPORT	500.
SAM'S POSSE 454 SUNRISE DRIVE E VISTA, CA 92084		PUBLIC	GENERAL SUPPORT	1,500.
WE CARE FOR ANIMALS P.O. BOX 3028 MESQUITE, NV 89024		PUBLIC	GENERAL SUPPORT	250.
WPY ACID ATTACK SURVIVORS C/O PHOENIX SOCIETY BURN SURVIVORS 2153 WEALTHY STREET, #215 EAST GRAND RABIDS, MI 49515		PUBLIC	GENERAL SUPPORT	125.
Total from continuation sheets				24,285.

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 1

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
TD AMERITRADE -2420	9,720.	1,656.	8,064.	8,064.	
TD AMERITRADE -5329	8,592.	689.	7,903.	7,903.	
TO PART I, LINE 4	18,312.	2,345.	15,967.	15,967.	

FORM 990-PF ACCOUNTING FEES STATEMENT 2

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING FEES	2,300.	1,150.		1,150.
TO FORM 990-PF, PG 1, LN 16B	2,300.	1,150.		1,150.

FORM 990-PF OTHER PROFESSIONAL FEES STATEMENT 3

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
BANK AND BROKERAGE FEES	3,890.	3,890.		0.
TO FORM 990-PF, PG 1, LN 16C	3,890.	3,890.		0.

FORM 990-PF TAXES STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
TAXES	500.	0.		0.
FOREIGN TAXES	84.	84.		0.
TO FORM 990-PF, PG 1, LN 18	584.	84.		0.

FORM 990-PF OTHER EXPENSES STATEMENT 5

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
MISCELLANEOUS OFFICE EXPENSES	1,587.	0.		1,587.
POSTAGE AND DELIVERY	1,495.	0.		1,495.
TRAVEL AND CONFERENCE EXPENSES	2,615.	0.		0.
INTERNET EXPENSES	162.	81.		81.
TO FORM 990-PF, PG 1, LN 23	5,859.	81.		3,163.

FORM 990-PF CORPORATE STOCK STATEMENT 6

DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
TD AMERITRADE - 2420	258,602.	294,928.
TD AMERITRADE - 5329	194,462.	309,195.
TOTAL TO FORM 990-PF, PART II, LINE 10B	453,064.	604,123.

FORM 990-PF OTHER ASSETS STATEMENT 7

DESCRIPTION	BEGINNING OF YR BOOK VALUE	END OF YEAR BOOK VALUE	FAIR MARKET VALUE
DUE FROM BROKER	665.	0.	0.
CREDIT CARD PREPAYMENT	0.	322.	322.
TO FORM 990-PF, PART II, LINE 15	665.	322.	322.

Account 916-015329
SPIEGEL FAMILY BURN FOUNDATION
U/A 12/01/2000
JULIE SPIEGEL OR BEN SPIEGEL TRS
TRUST

MONTHLY STATEMENT

Reporting Period: December 1 - 31, 2015

HOLDINGS DETAIL

CASH AND CASH ALTERNATIVES

Investment Description	Quantity	Price	Market Value
FDIC INSURED DEPOSIT ACCOUNT IDA12 NOT COVERED BY SIPC	-	$ -	$15,955.05
TOTAL CASH & CASH ALTERNATIVES			**$15,955.05**

EXCHANGE TRADED FUNDS (ETFs)

Investment Description	Symbol/ CUSIP	Purchase Date	Quantity	Closing Price	Market Value	Cost Basis	Unrealized Gain/(Loss)
ISHARES SELECT DIVIDEND ETF	DVY	2/7/07	400	$75.15	$30,060.00	$22,533 00	$7,527 00
POWERSHARES QQQ	QQQ	7/10/09	360	111 86	40,269.60	12,535.16	27,734.44
SPDR S&P HI YLD DIV ARISTOCRATS IDX	SDY	7/10/09	342	73.57	25,160.94	12,488 92	12,672 02
TOTAL EXCHANGE TRADED FUNDS (ETFs)					**$95,490.54**	**$47,557.08**	**$47,933.46**
TOTAL EXCHANGE TRADED FUNDS- LONG POSITION					**95,490.54**		

STOCKS

Investment Description	Symbol/ CUSIP	Purchase Date	Quantity	Closing Price	Market Value	Cost Basis	Unrealized Gain/(Loss)
BECTON DICKINSON & CO COM	BDX	12/6/10	100	$154.09	$15,409.00	$8,117 85	$7,291.15
INTEL CORP COM	INTC	12/31/03	4,000	34 45	137,800.00	96,705.50	41,094.50
PFIZER INC COM	PFE	2/7/07	1,000	32.28	32,280 00	31,160 00	1,120.00

MONTHLY STATEMENT

Reporting Period: December 1 - 31, 2015

HOLDINGS DETAIL *(continued)*

STOCKS

Investment Description	Symbol/ CUSIP	Purchase Date	Quantity	Closing Price	Market Value	Cost Basis	Unrealized Gain/(Loss)
WAL-MART STORES COM	WMT	12/6/10	200	61 30	12,260 00	10,921 70	1,338 30
TOTAL STOCKS					**$197,749.00**	**$146,905.05**	**$50,843.95**
	TOTAL STOCKS- LONG POSITION				**197,749.00**		
TOTAL HOLDINGS					**$309,194.59**	**$194,462.13** ✓	**$98,777.41**
TOTAL ACCOUNT VALUE					**$309,194.59**	TB	

TRANSACTIONS DETAIL

Transaction Date	Settlement Date	Activity Type	Description		Symbol/ CUSIP	Quantity	Price	Transaction Amount
12/01	12/01	Dividends and Interest	INTEL CORP COM PAYABLE 12/01/2015 QUALIFIED DIVIDENDS	960 00	INTC	-	$ -	$960 00
12/01	12/01	Dividends and Interest	PFIZER INC COM PAYABLE. 12/01/2015 QUALIFIED DIVIDENDS	280.00	PFE	-	-	280 00
12/11	12/11	Deposits to Account	CASH RECEIVED CHECK1108		-	Contribution from Coyle	-	250 00
12/29	12/29	Dividends and Interest	SPDR S&P HI YLD DIV ARISTOCRATS IDX PAYABLE: 12/29/2015 ORDINARY DIVIDENDS	192 25	SDY	-	-	192 25

HOLDINGS DETAIL

CASH AND CASH ALTERNATIVES

Investment Description	Quantity	Price	Market Value
TD AMERITRADE CASH	-	$ -	$20 31
FDIC INSURED DEPOSIT ACCOUNT IDA12 NOT COVERED BY SIPC	-	-	17,249.96
TOTAL CASH & CASH ALTERNATIVES			**$17,270.27**

EXCHANGE TRADED FUNDS (ETFs)

Investment Description	Symbol/ CUSIP	Purchase Date	Quantity	Closing Price	Market Value	Cost Basis	Unrealized Gain/(Loss)
ALPS ETF TRUST ALERIAN MLP	AMLP	12/16/15	1,254	$12 05	$15,110 70	$13,344 32	$1,766 38
DEUTSCHE X-TRACKERS MSCI EAFE HEDGED EQUITY ETF	DBEF	9/25/14	1,083	27 16	29,414 28	30,904 86	(1,490 58)
GUGGENHEIM ENHANCED SHORT DURATION ETF	GSY	2/15/13	576	49.86	28,719 36	28,850 76	(131 40)
ISHARES CORE S&P 500 ETF	IVV	9/8/11	140	204 87	28,681 80	16,757 86	11,923 94
ISHARES RUSSELL 2000 ETF	IWM	1/21/15	106	112 62	11,937.72	12,487.41	(549 69)
ISHARES MSCI ACWI EX US ETF	ACWX	12/16/15	618	39 61	24,478 98	24,877 53	(398 55)
POWERSHARES QQQ	QQQ	11/21/13	156	111 86	17,450 16	12,994 64	4,455 52
SPDR S&P MIDCAP 400 ETF TRUST	MDY	9/14/05	61	254 04	15,496 44	7,336 24	8,160.20
VANGUARD INTERMEDIATE TERM BOND FUND	BIV	1/21/15	299	83 06	24,834 94	25,464 11	(629 17)

MONTHLY STATEMENT

Reporting Period **December 1 - 31, 2015**

HOLDINGS DETAIL *(continued)*

EXCHANGE TRADED FUNDS (ETFs)

Investment Description	Symbol/ CUSIP	Purchase Date	Quantity	Closing Price	Market Value	Cost Basis	Unrealized Gain/(Loss)
VANGUARD TOTAL STOCK MARKET ETF	VTI	9/9/15	87	104 30	9,074 10	8,918 56	155 54
TOTAL EXCHANGE TRADED FUNDS (ETFs)					**$205,198.48**	**$181,936.29**	**$23,262.19**
TOTAL EXCHANGE TRADED FUNDS- LONG POSITION					205,198.48		

MUTUAL FUNDS

Investment Description	Symbol/ CUSIP	Purchase Date	Quantity	Closing Price	Market Value	Cost Basis	Unrealized Gain/(Loss)
INVT MGRS SER TR TOROSO NEWFOUND TACTICAL ALC I	TNTNX	4/21/14	628 706	$9 37	$5,890 98	$6,315 93	$(424 95)
NORTHERN LIGHTS LONGBOARD MANAGED FUT STRAT I	WAVIX	9/25/14	2,599 379	11 16	29,009 07	29,968 28	(959 21)
PIMCO HIGH YIELD FD INSTL	PHIYX	12/11/09	3,511 033	8 26	29,001 13	31,524 04	(2,522 91)
VANGUARD GLOBAL MIN VOLATILITY ADM	VMNVX	12/16/15	378 697	22 60	8,558 55	8,857 74	(299 19)
TOTAL MUTUAL FUNDS					**$72,459.73**	**$76,665.99**	**$(4,206.26)**

TOTAL HOLDINGS	**$294,928.48**	**$258,602.28**	**$19,055.93**
TOTAL ACCOUNT VALUE	**$294,928.48**		

Questions? Consult your Independent Advisor:
COYLE FINANCIAL COUNSEL LLC (847) 441-5644

TD Ameritrade Institutional