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Form **990-PF**  
 Department of the Treasury  
 Internal Revenue Service

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

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

OMB No 1545-0052  
**2016**  
**Open to Public Inspection**

**For calendar year 2016, or tax year beginning 01-01-2016, and ending 12-31-2016**

Name of foundation THE WLS SPENCER FOUNDATION		<b>A Employer identification number</b> 13-3799186	
Number and street (or P O box number if mail is not delivered to street address) Room/suite 825 THIRD AVENUE No 4TH FL		<b>B Telephone number</b> (see instructions) (212) 557-3900	
City or town, state or province, country, and ZIP or foreign postal code NEW YORK, NY 10022			
<b>G</b> Check all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Address change <input type="checkbox"/> Name change		<b>D 1.</b> Foreign organizations, check here <input type="checkbox"/> <b>2.</b> Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>	
<b>H</b> Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		<b>E</b> If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>	
<b>I</b> Fair market value of all assets at end of year (from Part II, col (c), line 16) ▶ \$ 11,128,182		<b>J</b> Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____ (Part I, column (d) must be on cash basis)	
<b>F</b> If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>			

<b>Part I Analysis of Revenue and Expenses</b> <small>(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions) )</small>		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
<b>Revenue</b>	<b>1</b> Contributions, gifts, grants, etc., received (attach schedule)	220,172			
	<b>2</b> Check <input type="checkbox"/> if the foundation is <b>not</b> required to attach Sch B				
	<b>3</b> Interest on savings and temporary cash investments	419	419		
	<b>4</b> Dividends and interest from securities	108,699	108,699		
	<b>5a</b> Gross rents				
	<b>b</b> Net rental income or (loss)				
	<b>6a</b> Net gain or (loss) from sale of assets not on line 10	2,195,149			
	<b>b</b> Gross sales price for all assets on line 6a	6,185,215			
	<b>7</b> Capital gain net income (from Part IV, line 2)		2,195,149		
	<b>8</b> Net short-term capital gain				
	<b>9</b> Income modifications				
	<b>10a</b> Gross sales less returns and allowances				
<b>b</b> Less Cost of goods sold					
<b>c</b> Gross profit or (loss) (attach schedule)					
<b>11</b> Other income (attach schedule)					
<b>12 Total.</b> Add lines 1 through 11	2,524,439	2,304,267			
<b>Operating and Administrative Expenses</b>	<b>13</b> Compensation of officers, directors, trustees, etc	0	0		0
	<b>14</b> Other employee salaries and wages				
	<b>15</b> Pension plans, employee benefits				
	<b>16a</b> Legal fees (attach schedule)				
	<b>b</b> Accounting fees (attach schedule)	34,525	0		34,525
	<b>c</b> Other professional fees (attach schedule)	96,392	22,022		74,370
	<b>17</b> Interest				
	<b>18</b> Taxes (attach schedule) (see instructions)	40,185	0		185
	<b>19</b> Depreciation (attach schedule) and depletion				
	<b>20</b> Occupancy				
	<b>21</b> Travel, conferences, and meetings				
	<b>22</b> Printing and publications				
	<b>23</b> Other expenses (attach schedule)	144	144		0
	<b>24 Total operating and administrative expenses.</b> Add lines 13 through 23	171,246	22,166		109,080
	<b>25</b> Contributions, gifts, grants paid	1,151,999			1,151,999
<b>26 Total expenses and disbursements.</b> Add lines 24 and 25	1,323,245	22,166		1,261,079	
<b>27</b> Subtract line 26 from line 12					
<b>a Excess of revenue over expenses and disbursements</b>	1,201,194				
<b>b Net investment income</b> (if negative, enter -0-)		2,282,101			
<b>c Adjusted net income</b> (if negative, enter -0-)					

<b>Part II Balance Sheets</b> 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
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .	60,184	34,865	34,865
	<b>2</b> Savings and temporary cash investments . . . . .	1,543,743		
	<b>3</b> Accounts receivable ▶ <u>1,226,321</u>			
	Less allowance for doubtful accounts ▶ _____	3,593,516	1,226,321	1,226,321
	<b>4</b> Pledges receivable ▶ _____			
	Less allowance for doubtful accounts ▶ _____			
	<b>5</b> Grants receivable . . . . .			
	<b>6</b> Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions) . . . . .			
	<b>7</b> Other notes and loans receivable (attach schedule) ▶ _____			
	Less allowance for doubtful accounts ▶ _____			
	<b>8</b> Inventories for sale or use . . . . .			
	<b>9</b> Prepaid expenses and deferred charges . . . . .			
	<b>10a</b> Investments—U S and state government obligations (attach schedule)			
	<b>b</b> Investments—corporate stock (attach schedule) . . . . .	1,205,020	0	9,797
	<b>c</b> Investments—corporate bonds (attach schedule) . . . . .			
	<b>11</b> Investments—land, buildings, and equipment basis ▶ _____			
Less accumulated depreciation (attach schedule) ▶ _____				
<b>12</b> Investments—mortgage loans . . . . .				
<b>13</b> Investments—other (attach schedule) . . . . .	2,609,091	8,745,952	9,857,199	
<b>14</b> Land, buildings, and equipment basis ▶ _____				
Less accumulated depreciation (attach schedule) ▶ _____				
<b>15</b> Other assets (describe ▶ _____)				
<b>16 Total assets</b> (to be completed by all filers—see the instructions Also, see page 1, item I)	9,011,554	10,007,138	11,128,182	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .			
	<b>18</b> Grants payable . . . . .			
	<b>19</b> Deferred revenue . . . . .			
	<b>20</b> Loans from officers, directors, trustees, and other disqualified persons			
	<b>21</b> Mortgages and other notes payable (attach schedule) . . . . .			
	<b>22</b> Other liabilities (describe ▶ _____)			
	<b>23 Total liabilities</b> (add lines 17 through 22) . . . . .	0	0	
<b>Net Assets or Fund Balances</b>	<b>Foundations that follow SFAS 117, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 24 through 26 and lines 30 and 31.</b>			
	<b>24</b> Unrestricted . . . . .	9,011,554	10,007,138	
	<b>25</b> Temporarily restricted . . . . .			
	<b>26</b> Permanently restricted . . . . .			
	<b>Foundations that do not follow SFAS 117, check here</b> <input type="checkbox"/> <b>and complete lines 27 through 31.</b>			
	<b>27</b> Capital stock, trust principal, or current funds . . . . .			
	<b>28</b> Paid-in or capital surplus, or land, bldg, and equipment fund			
<b>29</b> Retained earnings, accumulated income, endowment, or other funds				
<b>30 Total net assets or fund balances</b> (see instructions) . . . . .	9,011,554	10,007,138		
<b>31 Total liabilities and net assets/fund balances</b> (see instructions) .	9,011,554	10,007,138		

<b>Part III Analysis of Changes in Net Assets or Fund Balances</b>		
<b>1</b> 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) . . . . .	<b>1</b>	9,011,554
<b>2</b> Enter amount from Part I, line 27a . . . . .	<b>2</b>	1,201,194
<b>3</b> Other increases not included in line 2 (itemize) ▶ _____	<b>3</b>	0
<b>4</b> Add lines 1, 2, and 3 . . . . .	<b>4</b>	10,212,748
<b>5</b> Decreases not included in line 2 (itemize) ▶ _____	<b>5</b>	205,610
<b>6</b> Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30 .	<b>6</b>	10,007,138

**Part IV Capital Gains and Losses for Tax on Investment Income**

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)		(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo, day, yr)	(d) Date sold (mo, day, yr)
<b>1a</b> See Additional Data Table				
<b>b</b>				
<b>c</b>				
<b>d</b>				
<b>e</b>				
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)	
<b>a</b> See Additional Data Table				
<b>b</b>				
<b>c</b>				
<b>d</b>				
<b>e</b>				
(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))				
<b>a</b> See Additional Data Table				
<b>b</b>				
<b>c</b>				
<b>d</b>				
<b>e</b>				
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69				
<b>2</b> 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		<b>2</b> 2,195,149
<b>3</b> 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		{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7		<b>3</b>

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

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

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

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

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2015	1,178,083	10,111,515	0 116509
2014	1,542,989	10,829,088	0 142486
2013	926,966	11,819,410	0 078427
2012	878,940	8,060,157	0 109048
2011	917,867	8,234,700	0 111463
<b>2</b> Total of line 1, column (d)			<b>2</b> 0 557933
<b>3</b> Average distribution ratio for the 5-year base period—divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years			<b>3</b> 0 111587
<b>4</b> Enter the net value of noncharitable-use assets for 2016 from Part X, line 5			<b>4</b> 9,224,541
<b>5</b> Multiply line 4 by line 3			<b>5</b> 1,029,339
<b>6</b> Enter 1% of net investment income (1% of Part I, line 27b)			<b>6</b> 22,821
<b>7</b> Add lines 5 and 6			<b>7</b> 1,052,160
<b>8</b> Enter qualifying distributions from Part XII, line 4			<b>8</b> 1,261,079
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)

Table with 11 rows for excise tax calculations. Includes categories like 'Exempt operating foundations', 'Domestic foundations that meet the section 4940(e) requirements', and 'Tax due'. Total amount owed is 18,715.

Part VII-A Statements Regarding Activities

Table with 10 rows for activity statements. Includes questions about political campaigns, political expenditures, and state reporting. Includes 'Yes' and 'No' columns.

Part VII-A Statements Regarding Activities (continued)

Table with 3 columns: Question, Yes, No. Rows 11-13 regarding controlled entities, donor advised funds, and public inspection requirements.

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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

Table with 3 columns: Question, Yes, No. Row 16 regarding foreign bank and financial accounts.

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.

Main table with 3 columns: Question, Yes, No. Rows 1a-4b regarding Form 4720 exceptions and requirements.

**Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required** (Continued)

**5a** During the year did the foundation pay or incur any amount to

**(1)** Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?  Yes  No

**(2)** Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?  Yes  No

**(3)** Provide a grant to an individual for travel, study, or other similar purposes?  Yes  No

**(4)** Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? (see instructions).  Yes  No

**(5)** Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?  Yes  No

**b** If any answer is "Yes" to 5a(1)–(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?  Yes  No  
 Organizations relying on a current notice regarding disaster assistance check here.

**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?  Yes  No  
 If "Yes" to 6b, file Form 8870

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

**b** If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?  Yes  No

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

**1 List all officers, directors, trustees, foundation managers and their compensation (see instructions).**

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

**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	Title, and average hours per week (b) devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	Expense account, (e) 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)**

<b>3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE".</b>		
(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
PACIFIC FOUNDATION SERVICES 1660 BUSH STREET SUITE 300 SAN FRANCISCO, CA 94109	FOUNDATION MANAGEMENT	92,963
<b>Total</b> 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
<b>1</b>	
<b>2</b>	
<b>3</b>	
<b>4</b>	

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

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

<b>1</b>	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes		
<b>a</b>	Average monthly fair market value of securities.	<b>1a</b>	5,843,086
<b>b</b>	Average of monthly cash balances.	<b>1b</b>	2,274,037
<b>c</b>	Fair market value of all other assets (see instructions).	<b>1c</b>	1,247,893
<b>d</b>	<b>Total</b> (add lines 1a, b, and c).	<b>1d</b>	9,365,016
<b>e</b>	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation).	<b>1e</b>	0
<b>2</b>	Acquisition indebtedness applicable to line 1 assets.	<b>2</b>	0
<b>3</b>	Subtract line 2 from line 1d.	<b>3</b>	9,365,016
<b>4</b>	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions).	<b>4</b>	140,475
<b>5</b>	<b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3. Enter here and on Part V, line 4.	<b>5</b>	9,224,541
<b>6</b>	<b>Minimum investment return.</b> Enter 5% of line 5.	<b>6</b>	461,227

**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.)

<b>1</b>	Minimum investment return from Part X, line 6.	<b>1</b>	461,227
<b>2a</b>	Tax on investment income for 2016 from Part VI, line 5.	<b>2a</b>	22,821
<b>b</b>	Income tax for 2016 (This does not include the tax from Part VI).	<b>2b</b>	
<b>c</b>	Add lines 2a and 2b.	<b>2c</b>	22,821
<b>3</b>	Distributable amount before adjustments. Subtract line 2c from line 1.	<b>3</b>	438,406
<b>4</b>	Recoveries of amounts treated as qualifying distributions.	<b>4</b>	0
<b>5</b>	Add lines 3 and 4.	<b>5</b>	438,406
<b>6</b>	Deduction from distributable amount (see instructions).	<b>6</b>	0
<b>7</b>	<b>Distributable amount</b> as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1.	<b>7</b>	438,406

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

<b>1</b>	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes		
<b>a</b>	Expenses, contributions, gifts, etc.—total from Part I, column (d), line 26.	<b>1a</b>	1,261,079
<b>b</b>	Program-related investments—total from Part IX-B.	<b>1b</b>	0
<b>2</b>	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes.	<b>2</b>	
<b>3</b>	Amounts set aside for specific charitable projects that satisfy the		
<b>a</b>	Suitability test (prior IRS approval required).	<b>3a</b>	
<b>b</b>	Cash distribution test (attach the required schedule).	<b>3b</b>	
<b>4</b>	<b>Qualifying distributions.</b> Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4.	<b>4</b>	1,261,079
<b>5</b>	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).	<b>5</b>	22,821
<b>6</b>	<b>Adjusted qualifying distributions.</b> Subtract line 5 from line 4.	<b>6</b>	1,238,258

**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 2015	(c) 2015	(d) 2016
<b>1</b> Distributable amount for 2016 from Part XI, line 7				438,406
<b>2</b> Undistributed income, if any, as of the end of 2016				
<b>a</b> Enter amount for 2015 only. . . . .			0	
<b>b</b> Total for prior years 20___, 20___, 20___		0		
<b>3</b> Excess distributions carryover, if any, to 2016				
<b>a</b> From 2011. . . . .	514,302			
<b>b</b> From 2012. . . . .	483,258			
<b>c</b> From 2013. . . . .	358,524			
<b>d</b> From 2014. . . . .	1,049,915			
<b>e</b> From 2015. . . . .	705,603			
<b>f</b> Total of lines 3a through e. . . . .	3,111,602			
<b>4</b> Qualifying distributions for 2016 from Part XII, line 4 ▶ \$ <u>1,261,079</u>				
<b>a</b> Applied to 2015, but not more than line 2a			0	
<b>b</b> Applied to undistributed income of prior years (Election required—see instructions). . . . .		0		
<b>c</b> Treated as distributions out of corpus (Election required—see instructions). . . . .	0			
<b>d</b> Applied to 2016 distributable amount. . . . .				438,406
<b>e</b> Remaining amount distributed out of corpus	822,673			
<b>5</b> Excess distributions carryover applied to 2016 (If an amount appears in column (d), the same amount must be shown in column (a) )				0
<b>6</b> Enter the net total of each column as indicated below:				
<b>a</b> Corpus Add lines 3f, 4c, and 4e Subtract line 5	3,934,275			
<b>b</b> Prior years' undistributed income Subtract line 4b from line 2b . . . . .		0		
<b>c</b> 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		
<b>d</b> Subtract line 6c from line 6b Taxable amount—see instructions . . . . .		0		
<b>e</b> Undistributed income for 2015 Subtract line 4a from line 2a Taxable amount—see instructions . . . . .			0	
<b>f</b> Undistributed income for 2016 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2017 . . . . .				0
<b>7</b> 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		
<b>8</b> Excess distributions carryover from 2011 not applied on line 5 or line 7 (see instructions). . . . .	514,302			
<b>9</b> Excess distributions carryover to 2017. Subtract lines 7 and 8 from line 6a . . . . .	3,419,973			
<b>10</b> Analysis of line 9				
<b>a</b> Excess from 2012. . . . .	483,258			
<b>b</b> Excess from 2013. . . . .	358,524			
<b>c</b> Excess from 2014. . . . .	1,049,915			
<b>d</b> Excess from 2015. . . . .	705,603			
<b>e</b> Excess from 2016. . . . .	822,673			

**Part XIV Private Operating Foundations** (see instructions and Part VII-A, question 9)

**1a** If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2016, enter the date of the ruling. . . . . ▶

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

**2a** Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed . . . . .

	Tax year	Prior 3 years			(e) Total
	(a) 2016	(b) 2015	(c) 2014	(d) 2013	
<b>b</b> 85% of line 2a . . . . .					
<b>c</b> Qualifying distributions from Part XII, line 4 for each year listed . . . . .					
<b>d</b> Amounts included in line 2c not used directly for active conduct of exempt activities . . . . .					
<b>e</b> 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 organization had \$5,000 or more in assets at any time during the year—see instructions.)**

**1 Information Regarding Foundation Managers:**

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

**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

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**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  
PACIFIC FOUNDATION SERVICES  
1660 BUSH STREET SUITE 300  
SAN FRANCISCO, CA 94109  
(415) 561-6540

**b** The form in which applications should be submitted and information and materials they should include  
AN APPLICATION SHOULD BE SUBMITTED IN WRITING

**c** Any submission deadlines  
NO SUBMISSION DEADLINES

**d** Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors  
NO RESTRICTIONS OR LIMITATIONS ON AWARDS

**Part XV** **Supplementary Information** (continued)**3 Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
<b>a</b> <i>Paid during the year</i> See Additional Data Table				
<b>Total . . . . .</b>			▶ <b>3a</b>	1,151,999
<b>b</b> <i>Approved for future payment</i>				
<b>Total . . . . .</b>			▶ <b>3b</b>	0





**Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns a - d**

List and describe the kind(s) of property sold (e.g., real estate, (a) 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)
MORGAN STANLEY BROKERAGE 814-023351			
ACORN OVERSEAS LIMITED	P	1998-07-01	2016-09-30
CANYON VALUE REALIZATION FUND (CAYMAN) LTD	P	2006-11-01	2016-01-31
CANYON VALUE REALIZATION FUND (CAYMAN) LTD	P	2006-11-01	2016-04-30
CANYON VALUE REALIZATION FUND (CAYMAN) LTD	P	2006-11-01	2016-06-30
HPC DISCOVERY PARTNERS	P	2012-04-04	2016-02-08
SIRE PARTNERS OFFSHORE FUND LTD	P	2006-01-01	2016-12-31
DODGE & COX BROKERAGE 145/3303042270	P	2016-02-02	2016-12-08
MORGAN STANLEY BROKERAGE 814-016146	P		
MORGAN STANLEY BROKERAGE 814-016147	P		

**Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns e - h**

(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)
1,231,671		128,482	1,103,189
10,429		10,429	0
325,610		159,584	166,026
324,621		159,584	165,037
318,523		159,582	158,941
1,253,684		1,000,000	253,684
1,226,321		1,101,610	124,711
180,000		180,000	0
573,665		676,509	-102,844
360,594		390,619	-30,025

**Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns i - l**

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
			1,103,189
			0
			166,026
			165,037
			158,941
			253,684
			124,711
			0
			-102,844
			-30,025

**Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns a - d**

List and describe the kind(s) of property sold (e g , real estate, <b>(a)</b> 2-story brick warehouse, or common stock, 200 shs MLC Co )	<b>(b)</b> How acquired P—Purchase D—Donation	<b>(c)</b> Date acquired (mo , day, yr )	<b>(d)</b> Date sold (mo , day, yr )
MORGAN STANLEY BROKERAGE 814-016146	P		
Capital Gains Dividends	P		

**Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns e - h**

<b>(e)</b> Gross sales price	Depreciation allowed <b>(f)</b> (or allowable)	Cost or other basis <b>(g)</b> plus expense of sale	Gain or (loss) <b>(h)</b> (e) plus (f) minus (g)
22,256		23,667	-1,411
357,841			357,841

**Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns i - l**

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			<b>(l)</b> Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
<b>(i)</b> F M V as of 12/31/69	<b>(j)</b> Adjusted basis as of 12/31/69	<b>(k)</b> Excess of col (i) over col (j), if any	
			-1,411
			357,841

**Form 990PF Part VIII Line 1 - List all officers, directors, trustees, foundation managers and their compensation**

<b>(a)</b> Name and address	Title, and average hours per week <b>(b)</b> devoted to position	<b>(c)</b> Compensation (If not paid, enter -0-)	<b>(d)</b> Contributions to employee benefit plans and deferred compensation	Expense account, <b>(e)</b> other allowances
JOHN S WADSWORTH JR 1660 BUSH STREET SUITE 300 SAN FRANCISCO, CA 94109	CIO EMERITUS 2 00	0	0	0
BETTE SUE WADSWORTH 1660 BUSH STREET SUITE 300 SAN FRANCISCO, CA 94109	CEO EMERITUS 2 00	0	0	0
JOHN S WADSWORTH III 1660 BUSH STREET SUITE 300 SAN FRANCISCO, CA 94109	TREASURER 2 00	0	0	0
ELIZABETH JANE WADSWORTH 1660 BUSH STREET SUITE 300 SAN FRANCISCO, CA 94109	CEO 2 00	0	0	0
PAUL WILLIAM PEPPIS 1660 BUSH STREET SUITE 300 SAN FRANCISCO, CA 94109	VICE PRESIDENT 2 00	0	0	0

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
<b>a</b> <i>Paid during the year</i>				
AIESEC LIFE INC 376 PACIFIC STREET BROOKLYN, NY 11217	NONE	PUBLIC CHARITY	SUPPORT THE ARTS	25,000
AMERICA SCORES BAY AREA 1610 HARRISON STREET SAN FRANCISCO, CA 94013	NONE	PUBLIC CHARITY	SUPPORT EDUCATION	30,000
BOYS AND GIRLS CLUBS OF EMERALD VALLEY 1545 WEST 22nd Avenue euGENE, OR 97405	none	PUBLIC CHARITY	to inspire and empower all young people to reach their full potential as productive, caring, responsible citizens	33,000
CALIFORNIA COLLEGE OF ARTS 5212 BROADWAY OAKLAND, CA 94618	NONE	PUBLIC CHARITY	SUPPORT OF THE ARTS	100,000
CASA OF LANE COUNTY 174 DEADMOND FERRY ROAD SPRINGFIELD, OR 97477	none	PUBLIC CHARITY	to prevent children from being re-abused by facilitating their move through the court and child protective services systems as quickly as possible into safe, permanent homes	25,000
<b>Total . . . . .</b> ► <b>3a</b>				1,151,999

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment				
Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
<b>a</b> <i>Paid during the year</i>				
COLLEGE SPRING 145 NATOMA STREET SUITE 3 SAN FRANCISCO, CA 94105	NONE	PUBLIC CHARITY	SUPPORT EDUCATION FOR LOW-INCOME STUDENTS	50,000
EUGENE EDUCATION FOUNDATION 200 N MONROE STREET EUGENE, OR 97402	NONE	PUBLIC CHARITY	SUPPORT EDUCATION with programs and projects in every school in Eugene School District 4J in order to increase opportunities for enrichment for all students	5,000
FOOD FOR LANE COUNTY 770 BAILEY HILL ROAD EUGENE, OR 97402	none	PUBLIC CHARITY	ELIMINATE HUNGER by soliciting, collecting, rescuing, growing, preparing and packaging food for distribution through a network of social service agencies and programs, through public awareness, education and community advocacy, and through programs designed to improve the ability of low-income individuals to maintain an adequate supply of wholesome, nutritious food	5,000
FRESHGRASS FOUNDATION 460 BUSH STREET 2ND FLOOR SAN FRANCISCO, CA 94108	NONE	PUBLIC CHARITY	SUPPORT MUSIC AND THE ARTS	100,000
JACOB BURNS FILM CENTER 405 MANVILLE RD PLEASANTVILLE, NY 10570	NONE	PUBLIC CHARITY	SUPPORT a cultural arts and education center inspired by the power of film	29,250
<b>Total . . . . .</b> ▶				1,151,999
<b>3a</b>				

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
<b>a</b> <i>Paid during the year</i>				
JAPAN SOCIETY INC 333 EAST 47TH STREET NEW YORK, NY 10017	NONE	PUBLIC CHARITY	To bring the people of Japan and the United States closer together through mutual understanding, appreciation and cooperation	20,000
KIPP BAY AREA SCHOOLS 1404 FRANKLIN STREET SUITE 500 OAKLAND, CA 94612	NONE	PUBLIC CHARITY	Support education by To operating high-achieving public schools in educationally underserved communities, developing in our students the knowledge, skills and character essential to thrive in college, shape their futures, and positively impact the world	30,000
LANE COMMUNITY COLLEGE FOUNDATION 4000 E 30TH AVE EUGENE, OR 97405	NONE	PUBLIC CHARITY	SUPPORT EDUCATION by making education affordable and accessible to all community members	5,000
LANE COUNTY SCHOOL DISTRICT 4J 200 NORTH MONROE STREET EUGENE, OR 97402	NONE	PUBLIC CHARITY	SUPPORT EDUCATION BY STRENGTHENING SCHOOLS	43,669
LORD LEEBRICK THEATRE COMPANY 194 W BROADWAY EUGENE, OR 97401	NONE	PUBLIC CHARITY	SUPPORT THE ARTS THROUGH high artistic quality and commitment to presenting challenging and diverse scripts	1,000
<b>Total</b> . . . . . <b>3a</b>				1,151,999

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
<b>a</b> <i>Paid during the year</i>				
MASSACHUSETTS MUSEUM OF CONTEMPORARY ART 87 MARSHALL STREET NORTH ADAMS, MA 01247	NONE	PUBLIC CHARITY	SUPPORT FOR CONTEMPORARY VISUAL ART AND PERFORMING ARTS	120,000
MAUDE KERNS ART CENTER 1910 EAST 15TH AVENUE EUGENE, OR 94703	NONE	PUBLIC CHARITY	To promote and advocate appreciation and creation of the visual arts by offering a wide variety of exhibition programs, educational programs for all ages, facilities for artists, public events, and support for community artists	500
NAACP LEGAL DEFENSE & EDUCATIONAL FUND INC 40 RECTOR STREET 5TH FLOOR NEW YORK, NY 10006	NONE	PUBLIC CHARITY	To ensure racial equity in education for African-American students and secure a safe, inclusive, and high quality education for all students	1,000
NATURAL RESOURCES DEFENSE COUNCIL 40 WEST 20TH STREET NEW YORK, NY 10011	NONE	PUBLIC CHARITY	SAFEGUARD THE EARTH, its people, its plants and animals, and the natural systems on which all life depends	1,000
NEWPORT BEACH JUNIOR LIFEGUARD FOUNDATION 1090 SEA BLUFF DRIVE COSTA MESA, CA 92627	NONE	PUBLIC CHARITY	Support, preserve and enhance the Newport Beach Junior Lifeguard program	25,000
<b>Total</b> . . . . . <b>3a</b>			▶	1,151,999

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
<b>a</b> <i>Paid during the year</i>				
NEWPORT ELEMENTARY SCHOOL FOUNDATION PO BOX 15834 NEWPORT BEACH, CA 92659	NONE	PUBLIC CHARITY	SUPPORT EDUCATION by enhancing the educational experience at Newport Elementary School and to fill the financial gap left by state budget cuts	10,000
NEWPORT HARBOR EDUCATIONAL FOUNDATION 600 IRVINE AVENUE NEWPORT BEACH, CA 92663	NONE	PUBLIC CHARITY	To promote academic excellence and enhance educational opportunities for all students at Newport Harbor High School	5,000
OREGON CHILDREN'S FOUNDATION 101 SW MARKET STREET PORTLAND, OR 97201	NONE	PUBLIC CHARITY	To support children's literacy development and create lifelong learners and a love of reading	5,000
PARTNERS IN OAKLAND EDUCATION 1911 UNION STREET OAKLAND, CA 94607	NONE	PUBLIC CHARITY	TO PROVIDE QUALITY EDUCATION AND FAMILY SUPPORT SERVICES THROUGH VINCENT ACADEMY AND RELATED PROGRAMS	40,000
PLANNED PARENTHOOD OF SOUTHWESTERN OREGON 3579 FRANKLIN BLVD EUGENE, OR 97403	NONE	PUBLIC CHARITY	To offer safe resources for reproductive and sexual health for everyone	10,000
<b>Total</b> . . . . . <b>3a</b>				1,151,999

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment				
Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
<b>a</b> <i>Paid during the year</i>				
PLAYWORKS EDUCATION ENERGIZED 650 5TH STREET 311 SAN FRANCISCO, CA 94107	NONE	PUBLIC CHARITY	SUPPORT EDUCATION	15,000
PORTLAND ART MUSEUM 1219 SW PARK AVENUE PORTLAND, OR 97205	NONE	PUBLIC CHARITY	To engage diverse communities through art and film of enduring quality, and to collect, preserve, and educate for the enrichment of present and future generations	2,000
READING PARTNERS 180 GRAND AVENUE SUITE 800 OAKLAND, CA 94612	NONE	PUBLIC CHARITY	To help children become lifelong readers by empowering communities to provide individualized instruction with measurable results	50,000
SOLOMON R GUGGENHEIM FOUNDATION 1071 FIFTH AVENUE NEW YORK, NY 10128	NONE	PUBLIC CHARITY	To promote the understanding and appreciation of art, architecture, and other manifestations of visual culture, primarily of the modern and contemporary periods, and to collect, conserve, and study modern and contemporary art	75,000
ST VINCENT DE PAUL SOCIETY OF LANE COUNTY 2890 CHAD DRIVE EUGENE, OR 97408	NONE	PUBLIC CHARITY	SUPPORT HUMAN SERVICES TO THE POOR	5,000
<b>Total</b> . . . . . <b>3a</b>				1,151,999

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
<b>a</b> <i>Paid during the year</i>				
TEACH FOR AMERICA - BAY AREA 22 FOURTH STREET 7TH FLOOR SAN FRANCISCO, CA 94103	NONE	PUBLIC CHARITY	To enlist, develop, and mobilize as many as possible of our nation's most promising future teachers to grow and strengthen the movement for educational equity and excellence	100,000
TEACH FOR CHINA 315 WEST 36TH STREET 5TH FLOOR NEW YORK, NY 10018	NONE	PUBLIC CHARITY	To enlist the most promising young leaders from China and the United States to ensure that one day, every child enjoys access to a quality education	50,080
TEAM IMPACT 500 Victory Road 4th Floor QUINCY, MA 02169	NONE	PUBLIC CHARITY	IMPROVE THE QUALITY OF LIFE FOR CHILDREN facing life-threatening and chronic illnesses	5,000
TEN STRANDS 330 IGNACIO BOULEVARD NOVATO, CA 94949	NONE	PUBLIC CHARITY	To build and strengthen the partnerships and strategies that will bring environmental literacy to all of California's K12 students	30,000
THE ANDY WARHOL MUSEUM 117 sandusky street pittsburgh, PA 15212	NONE	PUBLIC CHARITY	To tell Andy Warhol's story and explores his legacy through the largest collection of Warhol art and archives in the world	25,000
<b>Total</b> . . . . . ► <b>3a</b>				1,151,999

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
<b>a</b> <i>Paid during the year</i>				
THE BART FOUNDATION PO BOX 185 ADAMS, MA 01220	NONE	PUBLIC CHARITY	TO ENHANCE THE EDUCATIONAL OPPORTUNITIES OF CHILDREN IN BERKSHIRE COUNTY, BY SUPPORTING THE BERKSHIRE ARTS AND TECHNOLOGY CHARTER PUBLIC SCHOOL, AND SUCH OTHER CHARTER SCHOOLS AND EDUCATION INSTITUTIONS FOSTERING ARTS AND TECHNOLOGY BASED EDUCATION	10,000
THE JOHN G SHEDD INSTITUTE FOR THE ARTS 868 HIGH STREET EUGENE, OR 97401	NONE	PUBLIC CHARITY	SUPPORT a performing arts company, cultural arts center, and community music school	50,000
THE NEW SCHOOL OF SAN FRANCISCO 2277 clay street san FRANCISCO, CA 94115	NONE	PUBLIC CHARITY	To provide that all San Francisco students receive an education that is equal to their extraordinary potential regardless of their background	15,000
THE SIERRA CLUB FOUNDATION 2101 WEBSTER STREET SUITE 1250 OAKLAND, CA 94612	NONE	PUBLIC CHARITY	To promote efforts to educate and empower people to protect and improve the natural and human environment	500
<b>Total</b> . . . . . <b>3a</b>				1,151,999

**TY 2016 Accounting Fees Schedule****Name:** THE WLS SPENCER FOUNDATION**EIN:** 13-3799186

<b>Category</b>	<b>Amount</b>	<b>Net Investment Income</b>	<b>Adjusted Net Income</b>	<b>Disbursements for Charitable Purposes</b>
ACCOUNTING FEES	34,525	0		34,525

**TY 2016 Investments Corporate Stock Schedule****Name:** THE WLS SPENCER FOUNDATION**EIN:** 13-3799186

<b>Name of Stock</b>	<b>End of Year Book Value</b>	<b>End of Year Fair Market Value</b>
MORGAN STANLEY ACCOUNT 814-023361	0	9,797

**TY 2016 Investments - Other Schedule****Name:** THE WLS SPENCER FOUNDATION**EIN:** 13-3799186

<b>Category/ Item</b>	<b>Listed at Cost or FMV</b>	<b>Book Value</b>	<b>End of Year Fair Market Value</b>
ACORN OVERSEAS LTD.	AT COST	15,865	15,415
SIRE PARTNERS OFFSHORE LTD.	AT COST	6,430	6,158
DODGE & COX	AT COST	8,723,657	9,835,626

**TY 2016 Other Decreases Schedule****Name:** THE WLS SPENCER FOUNDATION**EIN:** 13-3799186

<b>Description</b>	<b>Amount</b>
ALLOWANCE FOR EXCESS OF FMV OVER COST OF CONTRIBUTED STOCK	205,610

**TY 2016 Other Expenses Schedule****Name:** THE WLS SPENCER FOUNDATION**EIN:** 13-3799186**Other Expenses Schedule**

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
BANK CHARGES	144	144		0

**TY 2016 Other Professional Fees Schedule****Name:** THE WLS SPENCER FOUNDATION**EIN:** 13-3799186

<b>Category</b>	<b>Amount</b>	<b>Net Investment Income</b>	<b>Adjusted Net Income</b>	<b>Disbursements for Charitable Purposes</b>
INVESTMENT MANAGEMENT FEES	3,429	3,429		0
FOUNDATION MANAGEMENT SERVICES	92,963	18,593		74,370

**TY 2016 Taxes Schedule****Name:** THE WLS SPENCER FOUNDATION**EIN:** 13-3799186

<b>Category</b>	<b>Amount</b>	<b>Net Investment Income</b>	<b>Adjusted Net Income</b>	<b>Disbursements for Charitable Purposes</b>
FEDERAL EXCISE TAX	40,000	0		0
STATE FILING FEES	185	0		185

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

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

OMB No 1545-0047  
**2016**

**Name of the organization**  
THE WLS SPENCER FOUNDATION

**Employer identification number**  
13-3799186

**Organization type** (check one)

**Filers of:**

**Section:**

Form 990 or 990-EZ

- 501(c)( ) (enter number) organization
- 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

Form 990-PF

- 527 political organization
- 501(c)(3) exempt private foundation
- 4947(a)(1) nonexempt charitable trust treated as a private foundation
- 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.  
**Note.** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule See instructions

**General Rule**

- For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or other property) from any one contributor Complete Parts I and II See instructions for determining a contributor's total contributions

**Special Rules**

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33<sup>1</sup> 3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1 Complete Parts I and II
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals Complete Parts I, II, and III
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc , purposes, but no such contributions totaled more than \$1,000 If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc , purpose Do not complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc , contributions totaling \$5,000 or more during the year . . . . . ▶ \$ \_\_\_\_\_

**Caution.** An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990, or check the box on line H of its Form 990-EZ or on its Form 990PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF)

**Name of organization**  
THE WLS SPENCER FOUNDATION

**Employer identification number**  
13-3799186

**Part I** **Contributors** (see instructions) Use duplicate copies of Part I if additional space is needed

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	JOHN WADSWORTH C/O PACIFIC FOUNDTN SERV 1660 BUSH  SAN FRANSCISCO, CA94109	\$ 220,172	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions )
-		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions )
-		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions )
-		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions )
-		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions )
-		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions )

<b>Name of organization</b> THE WLS SPENCER FOUNDATION	<b>Employer identification number</b> 13-3799186
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**Part II Noncash Property**

	(see instructions) Use duplicate copies of Part II if additional space is needed		
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
1	VARIOUS SECURITIES - FMV \$220,172	\$ 220,172	2016-12-31
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____	\$ _____	_____

<b>Name of organization</b> THE WLS SPENCER FOUNDATION	<b>Employer identification number</b> 13-3799186
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**Part III** Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) ▶ \$ \_\_\_\_\_  
Use duplicate copies of Part III if additional space is needed

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____	_____	_____
	_____	_____	_____

(e) Transfer of gift Transferee's name, address, and ZIP 4	Relationship of transferor to transferee
_____	_____
_____	_____

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____	_____	_____
	_____	_____	_____

(e) Transfer of gift Transferee's name, address, and ZIP 4	Relationship of transferor to transferee
_____	_____
_____	_____

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____	_____	_____
	_____	_____	_____

(e) Transfer of gift Transferee's name, address, and ZIP 4	Relationship of transferor to transferee
_____	_____
_____	_____

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____	_____	_____
	_____	_____	_____

(e) Transfer of gift Transferee's name, address, and ZIP 4	Relationship of transferor to transferee
_____	_____
_____	_____