

Return of Private Foundation

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

Department of the Treasury
Internal Revenue Service

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

Open to Public Inspection

For calendar year 2016 or tax year beginning

, and ending

Name of foundation S. P. MANDELL FOUNDATION		A Employer identification number 23-6274709
Number and street (or P O box number if mail is not delivered to street address) 1818 MARKET STREET	Room/suite 3220	B Telephone number (215)979-3400
City or town, state or province, country, and ZIP or foreign postal code PHILADELPHIA, PA 19103		C If exemption application is pending, check here <input type="checkbox"/>
G Check all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Address change <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Amended return <input type="checkbox"/> Name change		D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
H 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		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 25,493,777.	J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify)	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>
(Part I, column (d) must be on cash basis.)		

Part I	Analysis of Revenue and Expenses <small>(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a).)</small>	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
	1 Contributions, gifts, grants, etc., received			N/A	
	2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	51.	51.		STATEMENT 1
	4 Dividends and interest from securities	1,029,859.	1,029,859.		STATEMENT 2
Revenue	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	-44,584.			
	b Gross sales price for all assets on line 6a	274,582.			
	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	74,796.	-69,664.		STATEMENT 3
	12 Total. Add lines 1 through 11	1,060,122.	960,246.		
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	22,600.	15,820.		6,780.
	c Other professional fees	66,994.	66,994.		0.
	17 Interest				
	18 Taxes	111,684.			110,000.
	19 Depreciation and depletion				
	20 Occupancy	330,568.	165,284.		165,284.
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses	1,842.	92.		1,750.
	24 Total operating and administrative expenses. Add lines 13 through 23	533,688.	248,279.		283,814.
	25 Contributions, gifts, grants paid	1,178,437.			1,178,437.
26 Total expenses and disbursements. Add lines 24 and 25	1,712,125.	248,279.		1,462,251.	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	-652,003.				
b Net investment income (if negative, enter -0-)		711,967.			
c Adjusted net income (if negative, enter -0-)			N/A		

RECEIVED
 NOV 27 2017
 OGDEN, UT

SCANNED NOV 29 2017

639

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			402,796.	402,796.	
	2	Savings and temporary cash investments		2,351,045.	1,040,118.	1,040,118.	
	3	Accounts receivable ▶					
		Less: allowance for doubtful accounts ▶					
	4	Pledges receivable ▶					
		Less: allowance for doubtful accounts ▶					
	5	Grants receivable					
	6	Receivables due from officers, directors, trustees, and other disqualified persons					
	7	Other notes and loans receivable ▶					
		Less: allowance for doubtful accounts ▶					
	8	Inventories for sale or use					
	9	Prepaid expenses and deferred charges					
	10a	Investments - U.S. and state government obligations					
		b Investments - corporate stock	STMT 8		12,671,462.	14,323,742.	14,323,742.
		c Investments - corporate bonds	STMT 9		51,660.	65,540.	65,540.
	11	Investments - land, buildings, and equipment basis ▶					
	Less accumulated depreciation ▶						
12	Investments - mortgage loans						
13	Investments - other	STMT 10		9,403,085.	9,661,581.	9,661,581.	
14	Land, buildings, and equipment basis ▶						
	Less accumulated depreciation ▶						
15	Other assets (describe ▶)						
16	Total assets (to be completed by all filers - see the instructions. Also, see page 1, item 1)			24,477,252.	25,493,777.	25,493,777.	
Liabilities	17	Accounts payable and accrued expenses					
	18	Grants payable					
	19	Deferred revenue					
	20	Loans from officers, directors, trustees, and other disqualified persons					
	21	Mortgages and other notes payable					
	22	Other liabilities (describe ▶)					
23	Total liabilities (add lines 17 through 22)			0.	0.		
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here <input type="checkbox"/>						
	and complete lines 24 through 26 and lines 30 and 31.						
	24	Unrestricted					
	25	Temporarily restricted					
	26	Permanently restricted					
	Foundations that do not follow SFAS 117, check here <input checked="" type="checkbox"/>						
	and complete lines 27 through 31.						
	27	Capital stock, trust principal, or current funds			24,477,252.	25,493,777.	
28	Paid-in or capital surplus, or land, bldg., and equipment fund			0.	0.		
29	Retained earnings, accumulated income, endowment, or other funds			0.	0.		
30	Total net assets or fund balances			24,477,252.	25,493,777.		
31	Total liabilities and net assets/fund balances			24,477,252.	25,493,777.		

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	24,477,252.
2	Enter amount from Part I, line 27a	2	-652,003.
3	Other increases not included in line 2 (itemize) ▶ UNREALIZED LOSS ON INVESTMENTS	3	1,668,528.
4	Add lines 1, 2, and 3	4	25,493,777.
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	25,493,777.

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 PUBLICLY TRADED SECURITIES				
b LEM REAL ESTATE PARTNERS LP		P	01/01/16	12/31/16
c				
d				
e				
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)	
a 274,582.		301,365.	-26,783.	
b		17,801.	-17,801.	
c				
d				
e				
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69				(i) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any		
a			-26,783.	
b			-17,801.	
c				
d				
e				
2 Capital gain net income or (net capital loss)		{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7		2 -44,584.
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))
2015	1,443,494.	27,155,359.	.053157
2014	1,227,648.	28,593,473.	.042935
2013	1,014,816.	25,323,267.	.040074
2012	832,263.	22,425,518.	.037112
2011	823,883.	20,678,325.	.039843
2 Total of line 1, column (d)			2 .213121
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 .042624
4 Enter the net value of noncharitable-use assets for 2016 from Part X, line 5			4 24,586,680.
5 Multiply line 4 by line 3			5 1,047,983.
6 Enter 1% of net investment income (1% of Part I, line 27b)			6 7,120.
7 Add lines 5 and 6			7 1,055,103.
8 Enter qualifying distributions from Part XII, line 4			8 1,462,251.

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

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

1a Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary-see instructions)			
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b		1	7,120.
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	7,120.
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	7,120.
6 Credits/Payments:			
a 2016 estimated tax payments and 2015 overpayment credited to 2016	6a	37,345.	
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	37,345.	
8 Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> 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	30,225.	
11 Enter the amount of line 10 to be: Credited to 2017 estimated tax <input checked="" type="checkbox"/> 30,225. Refunded <input type="checkbox"/>	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?		X
1b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for the definition)? 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.		X
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. <input checked="" type="checkbox"/> \$ 0. (2) On foundation managers. <input checked="" type="checkbox"/> \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. <input checked="" type="checkbox"/> \$ 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.		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		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?	X	
b If "Yes," has it filed a tax return on Form 990-T for this year?	X	
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T.		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?	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	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) <input checked="" type="checkbox"/> PA		
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	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 2016 or the taxable year beginning in 2016 (see instructions for Part XIV)? If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

Part VII-A Statements Regarding Activities (continued)

	Yes	No
11 At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)		X
12 Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)		X
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ▶ N/A	X	
14 The books are in care of ▶ SAMUEL P. MANDELL FOUNDATION Telephone no. ▶ 215-979-3400 Located at ▶ 1818 MARKET STREET, SUITE 3220, PHILADELPHIA, PA ZIP+4 ▶ 19103		
15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the year ▶ 15 N/A		
16 At any time during calendar year 2016, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the foreign country ▶		X

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

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

	Yes	No
1a During the year did the foundation (either directly or indirectly):		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? Organizations relying on a current notice regarding disaster assistance check here ▶ <input type="checkbox"/> N/A	1b	
c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2016?	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 2016, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2016? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b If "Yes," did it have excess business holdings in 2016 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 2016.) 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 2016?	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)? Yes No

N/A

5b

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

N/A

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.

6b

X

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

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
SEE STATEMENT 11		0.	0.	0.

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

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

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

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

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

Table with 3 columns: (a) Name and address of each person paid more than \$50,000, (b) Type of service, (c) Compensation. Includes entries for 1104 SERVICES CORP and UBS FINANCIAL SERVICES INC.

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.

Table with 2 columns: Description of activity, Expenses. Includes entry 1 N/A with expense of 0.

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.

Table with 2 columns: Description of investment, Amount. Includes entry 1 N/A with amount of 0.

Total. Add lines 1 through 3 0.

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

1 Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a Average monthly fair market value of securities	1a	21,028,471.
b Average of monthly cash balances	1b	1,801,058.
c Fair market value of all other assets	1c	2,131,567.
d Total (add lines 1a, b, and c)	1d	24,961,096.
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	24,961,096.
4 Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	374,416.
5 Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	24,586,680.
6 Minimum investment return. Enter 5% of line 5	6	1,229,334.

Part XI Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here and do not complete this part.)

1 Minimum investment return from Part X, line 6	1	1,229,334.
2a Tax on investment income for 2016 from Part VI, line 5	2a	7,120.
b Income tax for 2016. (This does not include the tax from Part VI.)	2b	43,393.
c Add lines 2a and 2b	2c	50,513.
3 Distributable amount before adjustments. Subtract line 2c from line 1	3	1,178,821.
4 Recoveries of amounts treated as qualifying distributions	4	0.
5 Add lines 3 and 4	5	1,178,821.
6 Deduction from distributable amount (see instructions)	6	0.
7 Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	1,178,821.

Part XII Qualifying Distributions (see instructions)

1 Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
a Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	1a	1,462,251.
b Program-related investments - total from Part IX-B	1b	0.
2 Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3 Amounts set aside for specific charitable projects that satisfy the:		
a Suitability test (prior IRS approval required)	3a	
b Cash distribution test (attach the required schedule)	3b	
4 Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	1,462,251.
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	7,120.
6 Adjusted qualifying distributions. Subtract line 5 from line 4	6	1,455,131.

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
1 Distributable amount for 2016 from Part XI, line 7				1,178,821.
2 Undistributed income, if any, as of the end of 2016				
a Enter amount for 2015 only			0.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2016:				
a From 2011				
b From 2012				
c From 2013				
d From 2014				
e From 2015				182,747.
f Total of lines 3a through e	182,747.			
4 Qualifying distributions for 2016 from Part XII, line 4: ▶ \$ 1,462,251.				
a Applied to 2015, 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 2016 distributable amount				1,178,821.
e Remaining amount distributed out of corpus	283,430.			
5 Excess distributions carryover applied to 2016 (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	466,177.			
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 2015. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2016. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2017				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 2011 not applied on line 5 or line 7	0.			
9 Excess distributions carryover to 2017. Subtract lines 7 and 8 from line 6a	466,177.			
10 Analysis of line 9:				
a Excess from 2012				
b Excess from 2013				
c Excess from 2014				
d Excess from 2015				182,747.
e Excess from 2016				283,430.

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 2016, 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				(e) Total
	(a) 2016	(b) 2015	(c) 2014	(d) 2013	
2 a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon:					
a "Assets" alternative test - enter:					
(1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test - enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					
c "Support" alternative test - enter:					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

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

1 Information Regarding Foundation Managers:

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

NONE

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

NONE

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

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

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

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

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

LETTER

c Any submission deadlines:

NONE

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

FOUNDATION MAKES GRANTS TO PUBLIC CHARITIES. NO GRANTS ARE MADE TO PRIVATE OR OPERATING FOUNDATIONS OR TO INDIVIDUALS.

Part XV Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment					
Recipient		If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)					
a Paid during the year					
SEE STATEMENT # 15 VARIOUS VARIOUS, PA 19103			VARIOUS	VARIOUS	1,178,437.
Total					▶ 3a 1,178,437.
b Approved for future payment					
SEE STATEMENT # 16 VARIOUS VARIOUS, PA 19103		NONE	VARIOUS	VARIOUS	2,538,360.
Total					▶ 3b 2,538,360.

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

SOURCE	(A) REVENUE PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME
BANK AND MONEY MARKET FUNDS	51.	51.	
TOTAL TO PART I, LINE 3	51.	51.	

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 2

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	(A) REVENUE PER BOOKS	(B)- NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
BONDS	5,056.	0.	5,056.	5,056.	
PARTNERSHIPS	30,977.	0.	30,977.	30,977.	
PARTNERSHIPS	602,937.	0.	602,937.	602,937.	
SECURITIES	390,889.	0.	390,889.	390,889.	
TO PART I, LINE 4	1,029,859.	0.	1,029,859.	1,029,859.	

FORM 990-PF OTHER INCOME STATEMENT 3

DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
PARTNERSHIP INCOME	74,796.	74,796.	
PARTNERSHIP INCOME SUBJECT TO UNRELATED BUSINESS INCOME	0.	-144,460.	
TOTAL TO FORM 990-PF, PART I, LINE 11	74,796.	-69,664.	

FORM 990-PF	ACCOUNTING FEES			STATEMENT 4
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING FEES	22,600.	15,820.		6,780.
TO FORM 990-PF, PG 1, LN 16B	22,600.	15,820.		6,780.

FORM 990-PF	OTHER PROFESSIONAL FEES			STATEMENT 5
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
INVESTMENT MGMT FEE	66,994.	66,994.		0.
TO FORM 990-PF, PG 1, LN 16C	66,994.	66,994.		0.

FORM 990-PF	TAXES			STATEMENT 6
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
FOREIGN TAXES	62.	62.		0.
FEDERAL EXCISE TAX EXPENSE	1,595.	0.		0.
FEDERAL UBI TAX EXPENSE	110,000.	0.		110,000.
STATE TAXES	27.	27.		0.
TO FORM 990-PF, PG 1, LN 18	111,684.	89.		110,000.

FORM 990-PF	OTHER EXPENSES			STATEMENT 7
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
MISCELLANEOUS EXPENSES	1,842.	92.		1,750.
TO FORM 990-PF, PG 1, LN 23	1,842.	92.		1,750.

FORM 990-PF	CORPORATE STOCK		STATEMENT 8
DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE	
ABB LTD	632,100.	632,100.	
ABBOTT LABS	460,920.	460,920.	
ABBVIE, INC	751,440.	751,440.	
ALPHABET, INC	540,274.	540,274.	
APPLE, INC	579,100.	579,100.	
AT&T	765,540.	765,540.	
BRISTOL MYERS SQUIBB	1,168,800.	1,168,800.	
CELGENE CORP	856,550.	856,550.	
CISCO SYSTEMS INC	271,980.	271,980.	
COMING INC	776,640.	776,640.	
CVS CAREMARK CORP	789,100.	789,100.	
DUPONT DE NEMOURS	734,000.	734,000.	
EXPRESS SCRIPTS	254,523.	254,523.	
GENERAL ELECTRIC CO	726,800.	726,800.	
ILLINOIS TOOL WORKS INC	367,380.	367,380.	
MEAD JOHNSON NUTRITION CO	636,840.	636,840.	
MERCK & CO	1,059,660.	1,059,660.	
STONEGATE BANK	258,375.	258,375.	
UNITED PARCEL SERVICE INC	619,056.	619,056.	
VERIZON COMMUNICATIONS INC	688,602.	688,602.	
WEYERHAUSER CO	511,530.	511,530.	
WP CAREY INC REIT	874,532.	874,532.	
TOTAL TO FORM 990-PF, PART II, LINE 10B	14,323,742.	14,323,742.	

FORM 990-PF	CORPORATE BONDS	STATEMENT	9
DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE	
STATE OF ISRAEL BOND	65,540.	65,540.	
TOTAL TO FORM 990-PF, PART II, LINE 10C	65,540.	65,540.	

FORM 990-PF	OTHER INVESTMENTS	STATEMENT	10
DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
LBC CREDIT PARTNERS PARALLEL II LP	COST	35,402.	35,402.
LBC CREDIT PARTNERS PARALLEL LP	COST	34,153.	34,153.
LEM REAL ESTATE MEZZANINE FUND II LP	COST	85,492.	85,492.
LLR EQUITY PARTNERS II LP	COST	73,382.	73,382.
LLR EQUITY PARTNERS III LP	COST	310,197.	310,197.
LLR EQUITY PARTNERS LP	COST	2,187.	2,187.
PATRIOT CAPITAL PARTNERS LP	COST	566,218.	566,218.
QUAKER BIOVENTURES II LP	COST	202,561.	202,561.
QUAKER BIOVENTURES LP	COST	2,305.	2,305.
VERSA CAPITAL PARTNERS I PARALLEL LP	COST	289,784.	289,784.
AMERIGAS PARTNERS LP	COST	1,341,760.	1,341,760.
BUCKEYE PARTNERS LP	COST	661,600.	661,600.
ENTERPRISE PRODUCTS PARTNERS LP	COST	1,622,400.	1,622,400.
MAGELLAN MIDSTREAM PARTNERSHIP LP	COST	3,100,830.	3,100,830.
ONEOK PARTNERS, LP	COST	1,333,310.	1,333,310.
TOTAL TO FORM 990-PF, PART II, LINE 13		9,661,581.	9,661,581.

FORM 990-PF

PART VIII - LIST OF OFFICERS, DIRECTORS
TRUSTEES AND FOUNDATION MANAGERS

STATEMENT 11

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

Recipient Name and Address	Relationship	Status	Purpose	Amount
3 Insh Jewels Farm 304 Allenhurst Place Cary, NJ 27518	None	PC	Elderly & Youth	50,000
Abington Memorial Hospital Foundation 1200 Old York Road Abington, PA 19001	None	PC	Health & Related	2,500
Abramson Cancer Center 3400 Spruce Street #1600 Philadelphia, PA 19104	None	PC	Health & Related	50,500
Abramson Center For Jewish Life 1425 Horsham Road North Wales, PA 19454-1320	None	PC	Elderly & Youth	10,000
Academy of Music 260 S. Broad St 16th Floor Philadelphia, PA 19102	None	PC	Arts & Theater	7,250
Academy of Natural Sciences 1900 Ben Franklin Parkway Philadelphia, PA 19103	None	PC	Arts & Theater	1,000
Achilles International Greater Phoenix 5221 North 24th Street, Unit 104 Phoenix, AZ 85016	None	PC	Other	750
Act II Playhouse 56 E Butler Ave Ambler, PA 19002	None	PC	Arts & Theater	1,500
After School Activities Partnership 1520 Locust Street, Suite 1104 Philadelphia, PA 19102	None	PC	Elderly & Youth	750
AIDS Project Los Angeles 611 South Kingsley Drive Los Angeles, CA 90005	None	PC	Health & Related	500

FORM 990-PF

GRANTS & CONTRIBUTIONS MADE DURING YEAR

STATEMENT 15

Recipient Name and Address	Relationship	Status	Purpose	Amount
Albert Einstein Healthc Network 5501 Old York Rd Philadelphia, PA 19141	None	PC	Health & Related	1,000
Alex's Lemonade 333 E Lancaster Avenue #414 Wynnewood, PA 19096	None	PC	Health & Related	500
All About Animals Rescue 101 Riverside Dr Macon, GA 31201	None	PC	Other	500
Alliance to Protect 4 Barnstable Road Hyannis, MA 02601	None	PC	Other	250
Alzheimer's Assoc. 225 N Michigan Ave Chicago, IL 60601	None	PC	Health & Related	5,000
Alzheimer's Disease Research 322 Eighth Avenue 7th Floor New York, NY 10001	None	PC	Health & Related	500
American Academy of Pediatrics 14 Northwest Point Blvd BK Groove Village, IL 60007	None	PC	Health & Related	1,000
American Craft Council 1224 Marshall St. NE, Suite 200 Minneapolis, MN 55413	None	PC	Arts & Theater	2,000
American Friend of Israel Elwyn PO Box 828284 Philadelphia, PA 19182	None	PC	Health & Related	11,520
American Indian College Fund 8333 Greenwood Blvd Denver, CO 80221	None	PC	Health & Related	500
American Jewish Committee Jacob Blaustein Building 165 East 56th Street New York, NY 10022	None	PC	Other	1,000

Recipient Name and Address	Relationship	Status	Purpose	Amount
American Museum of Natural History 200 Central Park West New York, NY 10024	None	PC	Arts & Theater	200
American Red Cross 23rd & Chestnut Streets Philadelphia, PA 19103	None	PC	Health & Related	1,000
Arthur Ashe Youth Tennis & Education 4842 Ridge Avenue Philadelphia, PA 19129	None	PC	Elderly & Youth	1,000
Artists Association of Nantucket One Gardner Penny Lane Nantucket, MA 02554	None	PC	Arts & Theater	5,667
Associated Services for the Blind 919 Walnut St Philadelphia, PA 19107	None	PC	Health & Related	500
Association for Police 317 South Patnck Street Alexandria VA 22314	None	PC	Other	1,000
ASU Foundation - AZ State Univ. Fulton Center 300 E. University Dnve PO Box 2260 Tempe, AZ 85280	None	PC	Schools & Colleges	2,500
Athenaeum of Philadelphia S 6th St Philadelphia, PA 19106	219 None	PC	Arts & Theater	310
Auerbach Central 7607 Old York Road Melrose Park, PA 19027	None	PC	Schools & Colleges	1,000
Autism Society of North Carolina, Inc 505 Oberlin Rd., Suite #230 Raleigh, NC 27605-1345	None	PC	Health & Related	5,000
Autism Speaks Cure Autism Now 5455 Wilshire Blvd Suite #2250 Los Angeles, CA 90036-4272	None	PC	Health & Related	5,000

FORM 990-PF

GRANTS & CONTRIBUTIONS MADE DURING YEAR

STATEMENT 15

Recipient Name and Address	Relationship	Status	Purpose	Amount
Auxillary Abramson Horsham Rd Wales, PA 19454	1425 None North	PC	Elderly & Youth	2,500
Barnes Foundation 2025 Benjamin Franklin Pkwy Philadelphia, PA 19130	None	PC	Arts & Theater	1,250
Blind Relief Fund of Philadelphia 551 East Walnut Lane Philadelphia, PA 19144	None	PC	Health & Related	1,000
Boston Med Flight 1727 Robins Drive Bedford, MA 01730	None	PC	Other	1,000
Boys & Girls Club of PB County 800 Northpoint Parkway Suite 204 West Palm Beach, FL 33407	None	PC	Elderly & Youth	500
Boys & Girls Club of Philadelphia 2901 Bndge Street Philadelphia, PA 19137	None	PC	Elderly & Youth	10,000
Boys & Girls Clubs of Greater Scottsdale 6535 E Osborn Rd Scottsdale, AZ 85251	None	PC	Elderly & Youth	500
Breastcancer Org 111 Forrest Ave., 1R Narberth, PA 19382	None	PC	Health & Related	1,000
Bryn Mawr Rehab 414 Paoli Pike Malvern, PA 19355	None	PC	Health & Related	2,500
Camp Rainbow 13990 Olive Blvd #203 Chesterfield, MO 63017	None	PC	Schools & Colleges	1,000
Camp Sunshine 35 Acadia Rd Casco, ME 04015	None	PC	Elderly & Youth	500

FORM 990-PF

GRANTS & CONTRIBUTIONS MADE DURING YEAR

STATEMENT 15

Recipient Name and Address	Relationship	Status	Purpose	Amount
Center for Autism 3905 Ford Road, Suite 6 Philadelphia PA 19131	None	PC	Elderly & Youth	1,000
Center for Emerging Artists 237 S 18th St Philadelphia, PA 19103	None	PC	Arts & Theater	1,500
Chabad for Students of the Arts 1432 Cathanne Street Philadelphia, PA 19146-2206	None	PC	Arts & Theater	12,200
Children's Cancer Research Fund 7301 Ohms Lane, Suite 355 Minneapolis, MN 55439	None	PC	Health & Related	500
Children's Crisis Treatment Ctr 1823 Callowhill Street Philadelphia, PA 19130	None	PC	Elderly & Youth	500
Children's Hospital Foundation 34th & Civic Center Blvd Philadelphia, PA 19104	None	PC	Health & Related	1,000
Children's Scholarship Fund - Philadelphia 100 S Broad Street #1200 Philadelphia, PA 19110	None	PC	Elderly & Youth	1,000
College of Physicians of Philadelphia 19 S 22nd Street Philadelphia, PA 19103-3097	None	PC	Health & Related	3,500
Community Learning Center 229 N 63rd St Philadelphia, PA 19139	None	PC	Schools & Colleges	250
Congregation Shirat Ha Yam PO Box 1145 Nantucket, MA 02554	None	PC	Religious	1,500
Cop Wheels, Inc 1818 Market Street James J Binns Philadelphia, PA 19103	None	PC	Other	5,000

FORM 990-PF

GRANTS & CONTRIBUTIONS MADE DURING YEAR

STATEMENT 15

Recipient Name and Address	Relationship	Status	Purpose	Amount
Cradle of Liberty 22nd & Winter Sts Philadelphia, PA 19103	None	PC	Elderly & Youth	5,000
Curtis Institute of Music 1726 Locust St Philadelphia, PA 19103	None	PC	Arts & Theater	25,000
Deborah Hospital 200 Trenton Rd Browns Mills, NJ 08015	None	PC	Health & Related	500
Delaware Valley College 700 E Butler Ave Doylestown, PA 18901	None	PC	Schools & Colleges	50,000
Doctors Without Borders P O Box 5030 Hagerstown, MD 21741	None	PC	Health & Related	2,250
Dominican Shrine of St Jude 411 East 68 St New York, NY 10021	None	PC	Religious	1,000
Domino Service Dogs PO Box 140245 Denver, CO 80214	None	PC	Health & Related	1,000
Dragonfly Forest 1100 E Hector Street Ste 333 Conshocken, PA 19428	None	PC	other	1,000
Drexel University 3141 Chestnut St Philadelphia PA, 19104	None	PC	Schools & Colleges	100,500
East Side Elementary School 220 Messenger Street Johnstown, PA 15902	None	PC	Schools & Colleges	350
Education & Research Foundation Fund 1850 Samuel Morse Drive Reston, VA 20190-5316	None	PC	Health & Related	5,000
Elwyn Inc. 111 Elwyn Road Elwyn, PA 19063	None	PC	Health & Related	3,000

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

Recipient Name and Address	Relationship	Status	Purpose	Amount
Epilepsy Foundation 919 Walnut Street #700 Philadelphia, PA 19107-5237	None	PC	Health & Related	500
Fairmount Park 200 S. Broad Street Suite 700 Philadelphia, PA 19102	None	PC	Other	200
Family & Community Service 705 Oakwood St Ravenna, OH 44266	None	PC	Elderly & Youth	1,000
Franklin Institute 222 N 20th Street Philadelphia, PA 19103	None	PC	Arts & Theater	17,500
Free Library of Philadelphia Foundation 1901 Vine St., Suite #111 Philadelphia, PA 19103	None	PC	Schools & Colleges	1,000
Freire Charter School 2027 Chestnut Street Philadelphia, PA 19103	None	PC	Schools & Colleges	350
Friends Home 642 N Broad St Philadelphia, PA 19130	None	PC	Elderly & Youth	1,500
Friends of 92nd Street Y 1395 Lexington Ave New York, NY 10128	None	PC	Elderly & Youth	170
Friends of Akim USA 633 3rd Avenue New York, NY 10017	None	PC	Elderly & Youth	2,000
Friends of Nantucket Historical Association PO Box 1016 Nantucket, MA 02554	None	PC	Schools & Colleges	3,000
Gia Nicole Angel Foundation 1461 Garden Drive Drester, PA 19025	None	PC	Directed to Other Organizations	300

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

Recipient Name and Address	Relationship	Status	Purpose	Amount
Girls and Boys Town 4485 Westminster Place St. Louis, MO 63108	None	PC	Elderly & Youth	1,000
GlobeTrotter Veteran Program 22 Batterymarch St MA 02109	None Boston,	PC	Other	1,000
Gratz College Old York Road & Melrose Ave Melrose Park, PA 19027	None	PC	Schools & Colleges	26,000
Grey Nuns of the Sacred Heart 1750 Quarry Rd Yardley, PA 19067-3998	None	PC	Religious	500
Habitat for Humanity International 322 W Lamar Street Amengus, GA 31709	None	PC	Other	500
Haverford College 370 Lancaster Avenue Haverford, PA 19041-9989	None	PC	Schools & Colleges	10,000
Hebrew University Two Bala Plaza, Suite 300 New York, NY 10021	None	PC	Schools & Colleges	2,500
Helpusadopt.org P.O. Box 787 New York, NY 10150	None	PC	Elderly & Youth	900
Hepatitis B Foundation 3805 Old Easton Road Doylestown, PA 18902	None	PC	Health & Related	500
HIAS 1300 Spring Street, Suite 500 Silver Spring, MD 20910	None	PC	Other	500
Hill Top Preparatory School 737 S Ithan Avenue Bryn Mawr, PA 19010	None	PC	Schools & Colleges	20,000

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

Recipient Name and Address	Relationship	Status	Purpose	Amount
Historical Society of Pennsylvania 1300 Locust Street Philadelphia, PA 19107	None	PC	Other	1,000
Home Care & Hospice Foundation 130 South Bryn Mawr Avenue Bryn Mawr, PA 19010	None	PC	Health & Related	2,000
Hopice Education Institute 3 Unity Square Machiasport, ME 04655	None	PC	Elderly & Youth	500
Hospice Care of Nantucket Fdtn 57 Prospect St MA 02554	None Nantucket,	PC	Other	1,900
Hosts for Hospitals 300 N Highland Avenue Merion PA, 19066	None	PC	Health & Related	1,000
Humane Society of Amenca 2100 L St , NW Washington, D C. 20037	None	PC	Other	750
Humane Society of Southern Arizona 3450 N Kelvin Blvd Tucson, AZ 85716	None	PC	Other	500
IHM Center for Literacy & GED 929 Farragut Terrace Philadelphia, PA 19143	None	PC	Schools & Colleges	300
Inglis House 2600 Belmont Ave Philadelphia, PA 19131	None	PC	Health & Related	1,000
Israel Tennis Center 3275 W Hilsboro Blvd Deerfield, FL 33442	None	PC	Elderly & Youth	500
JAFCO 4200 N University Dr Sunnse, FL 33351	None	PC	Elderly & Youth	180

S.P. MANDELL FOUNDATION

23-6274709

FORM 990-PF

GRANTS & CONTRIBUTIONS MADE DURING YEAR

STATEMENT 15

Recipient Name and Address	Relationship	Status	Purpose	Amount
Jefferson Medical College 1020 Walnut Street Philadelphia, PA 19107	None	PC	Schools & Colleges	2,000
JEVS Human Services 1845 Walnut St, 7th Floor Philadelphia, PA 19103-4707	None	PC	Schools & Colleges	500
Jewish Family & Children's Services 2100 Arch Street 5th Floor Philadelphia, PA 19103	None	PC	Other	6,000
Jewish Federation of Greater Philadelphia 2100 Arch Street Philadelphia PA 19103	None	PC	Directed to Other Organizations	53,700
Jewish Federation of South Palm Beach 9901 Donna Klein Blvd. Boca Raton, FL 33428-1788	None	PC	Directed to Other Organizations	19,800
Jewish Nation Fund - Boca Raton 1499 West Palmetto Park Rd Boca Raton, FL 33486	None	PC	Other	365
Johns Hopkins University One Charles Center 100 N Charles St, Ste 234 Baltimore, MD 21201	None	PC	Health & Related	1,000
Juvenile Diabetes Association City Avenue, Suite 104 Cynwyd, PA 19096	225 None Bala	PC	Health & Related	200
Kravis Center for Performing Arts 701 Okeechobee Blvd West Palm Beach, FL 33401-6399	None	PC	Arts & Theater	5,000
LaSalle University 1900 West Olney Avenue Philadelphia, PA 19141	None	PC	Schools & Colleges	25,000
Leukemia & Lymphoma Society 2 Intl Plaza, Ste 245 Philadelphia, PA 19113	None	PC	Health & Related	10,000

S.P. MANDELL FOUNDATION

23-6274709

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

Recipient Name and Address	Relationship	Status	Purpose	Amount
Living Beyond Breast Cancer 40 Monument Rd Bala Cynwyd, PA 19004	None	PC	Health & Related	2,500
Los Angeles Zoo Zoo Dr Los Angeles, CA 90027	5300 None	PC	Other	500
Lungevity Foundation 228 S Wabash Ave #700 Chicago, IL 60604	None	PC	Health & Related	200
Lynn University 3601 N Military Trail Boca Raton, FL 33431	None	PC	Arts & Theater	1,000
Magee Rehabilitation 1513 Race Street Philadelphia, PA 19102-1177	None	PC	Health & Related	12,500
Main Line Art Center 746 Panmure Road Haverford, PA 19041	None	PC	Arts & Theater	20,000
Make a Wish Foundation 4742 N 24th Street Suite 400 Phoenix, AZ 85016 4862	None	PC	Other	1,000
Manna Chantable Foundation 17638 132nd Avenue Jamaica, NY 11434	None	PC	Other	500
March of Dimes 1275 Mamaroneck Avenue White Plains, NY 10605	None	PC	Health & Related	2,000
Mana Mitchell Association 89 Nantucket Avenue Nantucket, MA 02554	None	PC	Other	250
Massachusetts General Hospital 55 Fruit Street Boston, MA 02114	None	PC	Health & Related	500

FORM 990-PF

GRANTS & CONTRIBUTIONS MADE DURING YEAR

STATEMENT 15

Recipient Name and Address	Relationship	Status	Purpose	Amount
Melmark 2600 Wayland Road Berwyn, PA 19312	None	PC	Health & Related	10,000
Mercy Home for Boys & Girls 1140 W Jackson Blvd Chicago, IL 60607	None	PC	Elderly & Youth	500
Metropolitan Opera Association The Lincoln Center New York, NY 10023	None	PC	Arts & Theater	2,600
Minding Your Mind Foundation 124 Sibley Ave Ardmore, PA 19003	None	PC	Other	500
Moore College of Art & Design 20th Street and The Parkway Philadelphia, PA 19103	None	PC	Arts & Theater	2,500
Mount Sinai Medical Center One Gustave L Levy Place New York, NY 10029	None	PC	Health & Related	35,000
NAMI PA 2149 N 2nd Street Harrisburg, PA 17121	None	PC	Health & Related	500
Nantucket Boys & Girls Club 61 Sparks Ave Nantucket, MA 02554	None	PC	Elderly & Youth	7,000
Nantucket Center for Elder Affairs 81 Washington St Nantucket, MA 02554	None	PC	Elderly & Youth	500
Nantucket Cottage Hospital 57 Prospect Street Nantucket, MA 02554	None	PC	Health & Related	15,000
Nantucket Historical Association P.O. Box 1016 Nantucket, MA 02554-1016	None	PC	Other	5,700

FORM 990-PF

GRANTS & CONTRIBUTIONS MADE DURING YEAR

STATEMENT 15

Recipient Name and Address	Relationship	Status	Purpose	Amount
Nantucket Lightship Basket Museum 49 Union Street Nantucket, MA 02554	None	PC	Arts & Theater	270
Nantucket Preservation Trust 2 Union Street Nantucket, MA 02554	None	PC	Arts & Theater	1,000
Nantucket Safe Harbor for Animals 21 Crooked Lane Nantucket, MA 02554	None	PC	Directed to Other Organizations	700
National Liberty Museum 321 Chestnut Street Philadelphia, PA 19106	None	PC	Arts & Theater	10,000
National Multiple Sclerosis Soc 200 12th Ave S Minneapolis, MN 55415	None	PC	Health & Related	500
National Museum of American Jewish History 55 North 5th Philadelphia, PA 19106	None	PC	Arts & Theater	45,000
Nationalities Service Center 1216 Arch Street Philadelphia, PA 19107	None	PC	Directed to Other Organizations	500
New Horizons Senior 206 Pnce Avenue PO Box 85 Narberth, PA 19072	None	PC	Elderly & Youth	300
New York Academy of Sciences 250 Greenwich St New York, NY 10007	None	PC	Health & Related	500
North Shore Animal League 25 Davis Avenue Port Washington, NY 11050	None	PC	Other	500
Opera Company of Philadelphia 510 Walnut Street Suite 1500 Philadelphia, PA 19106	None	PC	Arts & Theater	25,000

FORM 990-PF

GRANTS & CONTRIBUTIONS MADE DURING YEAR

STATEMENT 15

Recipient Name and Address	Relationship	Status	Purpose	Amount
PA School for the Deaf 100 West School House Lane Philadelphia, PA 19144	None	PC	Schools & Colleges	500
Palm Beach Opera 1800 S Australian Ave #301 West Palm Beach, FL 33409	None	PC	Arts & Theater	5,000
PAWS 15305 44th Avenue W Lynnwood, WA 98087	None	PC	Other	3,000
Peacehaven Farm 1458 NC-61 Whitsett NC 27377	None	PC	Elderly & Youth	10,000
Pennsylvania Ballet 1819 JFK Blvd Suite 210 Philadelphia, PA 19103-5306	None	PC	Arts & Theater	250
Phi Beta Kappa Society 1606 New Hampshire Ave Washington, DC 20009	None	PC	Other	500
Philabundance PO Box 37555 Philadelphia, PA 19148-7555	None	PC	Other	100
Philadelphia Children's Alliance 300 E Hunting Park Avenue Philadelphia, PA 19124	None	PC	Elderly & Youth	1,000
Philadelphia Education Fund 7 Ben Franklin Parkway Suite 700 Philadelphia, PA 19103	None	PC	Schools & Colleges	500
Philadelphia Museum of Art 26th Street and Benjamin Franklin Parkway Philadelphia, PA 19130	None	PC	Arts & Theater	6,500
Philadelphia Zoo 3400 West Girard Avenue Philadelphia, PA 19104	None	PC	Other	1,000

S.P. MANDELL FOUNDATION

23-6274709

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

Recipient Name and Address	Relationship	Status	Purpose	Amount
Phoenix Children's Hospital 1919 East Thomas Road Phoenix, AZ 85016	None	PC	Health & Related	2,000
Police Athletic League 2524 East Clearfield Street Philadelphia, PA 19134-5098	None	PC	Elderly & Youth	2,000
Politz Hebrew Academy 9225 Old Bustleton Ave Philadelphia, PA 19115	None	PC	Schools & Colleges	1,000
Programs Employing People 1200 S Broad St Phildelphia, PA 19146	None	PC	Other	2,000
Recording for the Blind and Dyslexic 215 W Church Rd., Suite #111 King of Prussia, PA 19405	None	PC	Health & Related	500
Rock School of Dance Education 1101 S Broad Street Philadelphia, PA 19147	None	PC	Arts & Theater	5,000
Roentgen Fund 44211 Slatestone Court Leesburg, VA 20176-5109	None	PC	Health & Related	2,500
Ronald B Mandell Animals in Need Foundation 250 Algoma Rd Palm Beach, FL 33480	None	PC	Other	50,000
Ronald McDonald House Phila 3921 Chestnut St Philadelphia, PA 19104	None	PC	Health & Related	5,000
Ronald Reagan Presidential Fdtn 40 Presidential Dr Simi Valley, CA 93065	None	PC	Other	2,000
RSNA Research & Education Foundation 820 Jon Blvd Oak Brook, IL 60523	None	PC	Health & Related	1,500

Recipient Name and Address	Relationship	Status	Purpose	Amount
Sail to Prevail for Autism P.O. Box 1264 Newport, RI 02840	None	PC	Other	2,500
Salvation Army 615 Slaters Lane Alexandria, VA 22313	None	PC	Other	500
Simon Wiesenthal Center 1399 South Roxbury Dr Los Angeles, CA 90035	None	PC	Other	1,000
Sisters of St. Francis Foundation 609 Convent Road Aston, PA 19014	None	PC	Elderly & Youth	500
Special Olympics PA 2570 Boulevard of the Generals, Suite 124 Normstown, PA 19403	None	PC	Elderly & Youth	750
St Ignatius Nursing Home 4401 Haverford Ave Philadelphia, PA 19104	None	PC	Elderly & Youth	1,000
St Joseph's Preparatory School 1733 W Girard Avenue Philadelphia, PA 19130	None	PC	Religious	5,000
St Jude's Children's Hospital PO Box 50 Memphis, TN 38101	None	PC	Health & Related	1,000
St. Malachy's Church 1429 North 11th St Philadelphia, PA 19122	None	PC	Religious	500
St Mary's/Our Lady of the Isle 3 Federal St Nantucket, MA 02554	None	PC	Religious	1,500
Support Center for Child Advocates 1617 JFK Blvd Philadelphia, PA 19103	None	PC	Elderly & Youth	500

Recipient Name and Address	Relationship	Status	Purpose	Amount
Tabor Family Services 57 E Armat St Philadelphia, PA 19144	None	PC	Elderly & Youth	1,000
Temple Adath Israel Old Lancaster Rd & Highland Ave Merion, PA 19066	None	PC	Religious	136,000
The Fortune Society 2976 Northern Blvd Long Island City, NY 11101	None	PC	Other	2,000
The Rape Foundation 1223 Wilshire Blvd Ste 410 Santa Monica, CA 90403	None	PC	Other	2,500
Thorncroft 190 Line Rd Malvern, PA 19355	None	PC	Health & Related	500
Trustees of University of Pennsylvania 3440 Market St., Suite 100 Philadelphia, PA 19104-3335	None	PC	Schools & Colleges	29,500
U.S. Fund for UNICEF 125 Maiden Ln New York, NY 10038	None	PC	Health & Related	500
UA Foundation College of Medicine 550 E Van Buren Street Phoenix, AZ 85004	None	PC	Schools & Colleges	1,000
United Synagogue of Conservative Judaism 8080 Old York Rd. Suite 209 Elkins Park PA 19027	None	PC	Religious	350
United Way of Palm Beach County 2600 Quantum Blvd Boynton Beach, FL 33426	None	PC	Directed to Other Organizations	6,000
University of Pennsylvania Law School 3400 Chestnut Street Philadelphia, PA 19104	None	PC	Schools & Colleges	5,000

S.P. MANDELL FOUNDATION

23-6274709

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

Recipient Name and Address	Relationship	Status	Purpose	Amount
University of the Arts 320 South Broad Street Philadelphia, PA 19102	None	PC	Schools & Colleges	11,000
US Holocaust Memorial 100 Raoul Wallenberg Place, SW Washington DC 20024-2126	None	PC	Other	5,000
Valley of Sun United Way 15 East Osborn Road Phoenix, AZ 85014	None	PC	Directed to Other Organizations	6,000
Villanova University 800 Lancaster Ave Villanova, PA19085	None	PC	Schools & Colleges	500
Walnut Street Theatre 825 Walnut St Philadelphia, PA 19107	None	PC	Arts & Theater	500
WCAI / WNAN The Cape and Islands NPR Station 3 Water Street Woods Hole, MA 02543	None	PC	Arts & Theater	200
WHYY Independence Mall West 50 N. 6th Street Philadelphia, PA 19106	None	PC	Arts & Theater	500
Wildlife Conservation Society 2300 Southern Blvd Bronx, NY 10460	None	PC	Other	155
William Holden Wildlife Foundation P.O. Box 16637 Beverly Hills, CA 90049	None	PC	Directed to Other Organizations	500
Winn Feline Foundation 390 Amwell Rd Ste 403 Hillsborough, NJ 08844	None	PC	Other	2,000
Wistar Institute 3601 Spruce Street, Suite 242 Philadelphia, PA 19104	None	PC	Health & Related	2,000

<u>Recipient Name and Address</u>	<u>Relationship</u>	<u>Status</u>	<u>Purpose</u>	<u>Amount</u>
Woodlynde School 445 Upper Gulph Rd Stafford, PA 19087	None	PC	Elderly & Youth	2,000
Wounded Warrior Project 4899 Belfort Road, Suite 300 Jacksonville, FL 32256	None	PC	Directed to Other Organizations	1,000
Zionist Organization of America E 34th St New York, NY 10016	4 None	PC	Other	1,000
				<hr/> <u>1,178,437</u>

GRANTS & CONTRIBUTIONS
APPROVED FOR FUTURE PAYMENT

STATEMENT 16

RECIPIENT NAME AND ADDRESS	RECIPIENT STATUS	PURPOSE OF GRANT	RECIPIENT RELATIONSHIP	AMOUNT
AMERICAN FRIENDS OF ISRAEL ELWYN P O BOX 828284 PHILADELPHIA, PA 19182	PC	HEALTH	NONE	34,560
ARIZONA STATE UNIVERSITY PO BOX 870112 TEMPE, AZ 85287	PC	SCHOOLS	NONE	10,000
CHABAD FOR STUDENTS FOR THE ARTS 1432 CATHARINE ST PHILADELPHIA, PA 19146	PC	SCHOOLS	NONE	28,800
DELAWARE VALLEY COLLEGE 700 EAST BUTLER AVE DOYLESTOWN, PA 18901	PC	SCHOOLS	NONE	100,000
DREXEL UNIVERSITY 3141 CHESTNUT AVE PHILADELPHIA, PA 19104	PC	SCHOOLS	NONE	500,000
FJA MANDELL CAMPUS MAINTENANCE 226 S 16TH ST PHILADELPHIA, PA 19102	PC	CONDUIT	NONE	150,000
HAVERFORD COLLEGE 370 LANCASTER AVENUE HAVERFORD, PA 19041-9989	PC	SCHOOLS	NONE	10,000
HELP US ADOPT ORG 845 3RD AVE NEW YORK, NY 10022	PC	OTHER	NONE	25,000
JEWISH FAMILY AND CHILDRENS SERVICES 2100 ARCH ST PHILADELPHIA, PA 19103	PC	ELDERLY & YOUTH	NONE	20,000
LASALLE UNIVERSITY - SCHOOL OF BUSINESS 1900 W OLNEY AVE PHILADELPHIA, PA 19141	PC	EDUCATION	NONE	50,000
MAIN LINE ARTS CENTER 746 PANMURE RD HAVERFORD, PA 19041	PC	ARTS & THEATRE	NONE	60,000
MT SINAI MEDICAL CENTER ONE GUSTAVE L LEVY PLACE NEW YORK, NY 10029	PC	HEALTH	NONE	10,000
NATIONAL LIBERTY MUSEUM 321 CHESTNUT STREET PHILADELPHIA, PA 19106	PC	EDUCATION	NONE	10,000
NATIONAL MUESEUM OF JEWISH HISTORY 101 SOUTH INDEPENDENCE MALL E PHILADELPHIA, PA 19106	PC	EDUCATION	NONE	40,000
OPERA PHILADELPHIA 1420 LOCUST STREET PHILADELPHIA, PA 19102	PC	ARTS & THEATRE	NONE	40,000
PHOENIX CHILDREN'S HOSPITAL 1919 E THOMAS RD PHOENIX, AZ 85016	PC	HEALTH	NONE	150,000
RONALD B MANDELL ANIMALS IN NEED FOUNDATION 250 ALGOMA RD PALM BEACH, FL 33480	PC	OTHER	NONE	50,000
TEMPLE ADATH ISRAEL OLD LANCASTER RD & HIGHLAND AVE MERION, PA 19066	PC	RELIGIOUS	NONE	450,000
TEMPLE ADATH ISRAEL OLD LANCASTER RD & HIGHLAND AVE MERION, PA 19066	PC	RELIGIOUS	NONE	300,000
UNIVERSITY OF PENNSYLVANIA HOSPITAL PAVILLION 3535 MARKET STREET PHILADELPHIA, PA 19104	PC	HEALTH	NONE	500,000
TOTAL TO FORM 990-PF, PART XV, LINE 3B				<u>\$ 2,538,360</u>