Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

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

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

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

OMB No 1545-0052

2016

Open to Public Inspection

For calendar year 2016 or tax year beginning , 2016, and ending , 20

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

A Employer identification number: 26-1248696

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

Room/suite:

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

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

C If exemption application is pending, check here ▶ ☐

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

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

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

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

I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶ $ 1,223,473.

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

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

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

		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc, received (attach schedule)	5,000.			
	2 Check ▶ ☐ if the foundation is **not** required to attach Sch B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities	37,459.	35,591.		ATCH 1
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	33,467.			
	b Gross sales price for all assets on line 6a 309,448.				
	7 Capital gain net income (from Part IV, line 2)		33,467.		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
	b Less Cost of goods sold				
	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)				
	12 **Total.** Add lines 1 through 11	75,926.	69,058.		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	0.			
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule) ATCH 2	2,000.	2,000.		
	c Other professional fees (attach schedule) [3]	12,246.	12,246.		
	17 Interest				
	18 Taxes (attach schedule) (see instructions) [4]	1,678.			
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule) ATCH 5	204.	204.		
	24 **Total operating and administrative expenses.** Add lines 13 through 23	16,128.	14,450.		
	25 Contributions, gifts, grants paid	72,250.			72,250.
	26 **Total expenses and disbursements.** Add lines 24 and 25	88,378.	14,450.	0.	72,250.
	27 Subtract line 26 from line 12.				
	a **Excess of revenue over expenses and disbursements**	-12,452.			
	b **Net investment income** (if negative, enter -0-)		54,608.		
	c **Adjusted net income** (if negative, enter -0-)				

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Part II Balance Sheets

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

		Beginning of year (a) Book Value	End of year (b) Book Value	(c) Fair Market Value
Assets				
1	Cash - non-interest-bearing			
2	Savings and temporary cash investments	45,968.	31,923.	31,923.
3	Accounts receivable ▶			
	Less: allowance for doubtful accounts ▶			
4	Pledges receivable ▶			
	Less: allowance for doubtful accounts ▶			
5	Grants receivable			
6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
7	Other notes and loans receivable (attach schedule) ▶			
	Less: allowance for doubtful accounts ▶			
8	Inventories for sale or use			
9	Prepaid expenses and deferred charges			
10a	Investments - U S and state government obligations (attach schedule)			
b	Investments - corporate stock (attach schedule) ATCH 6	869,583.	859,322.	859,322.
c	Investments - corporate bonds (attach schedule) ATCH 7	315,537.	332,228.	332,228.
11	Investments - land, buildings, and equipment basis ▶			
	Less accumulated depreciation (attach schedule) ▶			
12	Investments - mortgage loans			
13	Investments - other (attach schedule) ATCH 8			
14	Land, buildings, and equipment basis ▶			
	Less accumulated depreciation (attach schedule) ▶			
15	Other assets (describe ▶)			
16	**Total assets** (to be completed by all filers - see the instructions. Also, see page 1, item I)	1,231,088.	1,223,473.	1,223,473.
Liabilities				
17	Accounts payable and accrued expenses			
18	Grants payable			
19	Deferred revenue			
20	Loans from officers, directors, trustees, and other disqualified persons			
21	Mortgages and other notes payable (attach schedule)			
22	Other liabilities (describe ▶)			
23	**Total liabilities** (add lines 17 through 22)	0.	0.	
Net Assets or Fund Balances				
	Foundations that follow SFAS 117, check here ▶ ☐ and complete lines 24 through 26 and lines 30 and 31.			
24	Unrestricted			
25	Temporarily restricted			
26	Permanently restricted			
	Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. ▶ X			
27	Capital stock, trust principal, or current funds			
28	Paid-in or capital surplus, or land, bldg , and equipment fund			
29	Retained earnings, accumulated income, endowment, or other funds	1,231,088.	1,223,473.	
30	**Total net assets or fund balances** (see instructions)	1,231,088.	1,223,473.	
31	**Total liabilities and net assets/fund balances** (see instructions)	1,231,088.	1,223,473.	

Part III Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year - Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	1,231,088.
2	Enter amount from Part I, line 27a	2	-12,452.
3	Other increases not included in line 2 (itemize) ▶ ATCH 9	3	4,837.
4	Add lines 1, 2, and 3	4	1,223,473.
5	Decreases not included in line 2 (itemize) ▶ ATCH 10	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	1,223,473.

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)
1 a	SEE PART IV SCHEDULE			
b				
c				
d				
e				

	(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a				
b				
c				
d				
e				

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

	(i) F M.V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
a				
b				
c				
d				
e				

2	Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 / If (loss), enter -0- in Part I, line 7 }	2	33,467.
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c) (see instructions) If (loss), enter -0- in Part I, line 8	3	0.

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

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

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

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

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2015	51,750.	1,234,213.	0.041930
2014	44,200.	1,263,151.	0.034992
2013	42,000.	1,188,990.	0.035324
2012	54,117.	1,096,548.	0.049352
2011	56,532.	1,088,534.	0.051934

2	**Total** of line 1, column (d)	2	0.213532
3	Average distribution ratio for the 5-year base period - divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	0.042706
4	Enter the net value of noncharitable-use assets for 2016 from Part X, line 5	4	1,183,020.
5	Multiply line 4 by line 3	5	50,522.
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	546.
7	Add lines 5 and 6	7	51,068.
8	Enter qualifying distributions from Part XII, line 4	8	72,250.

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

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

1a	Exempt operating foundations described in section 4940(d)(2), check here ▶ ☐ and enter "N/A" on line 1 . . . Date of ruling or determination letter ______ (attach copy of letter if necessary - see instructions)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ▶ [X] and enter 1% of Part I, line 27b	1	546.
c	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b).		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	2	
3	Add lines 1 and 2	3	546.
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	546.
6	Credits/Payments.		
a	2016 estimated tax payments and 2015 overpayment credited to 2016 — 6a: 2,507.		
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	2,507.
8	Enter any **penalty** for underpayment of estimated tax. Check here ☐ if Form 2220 is attached	8	
9	**Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed** ▶	9	
10	**Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** ▶	10	1,961.
11	Enter the amount of line 10 to be: **Credited to 2017 estimated tax** ▶ 1,961. **Refunded** ▶	11	

Part VII-A Statements Regarding Activities

			Yes	No
1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a		X
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see Instructions for the definition)?	1b		X
	If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities			
c	Did the foundation file **Form 1120-POL** for this year?	1c		X
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year. (1) On the foundation ▶ $ ______ (2) On foundation managers ▶ $ ______			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ $ ______			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? *If "Yes," attach a detailed description of the activities*	2		X
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? *If "Yes," attach a conformed copy of the changes*	3		X
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		X
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T.*	5		X
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	X	
7	Did the foundation have at least $5,000 in assets at any time during the year? *If "Yes," complete Part II, col (c), and Part XV*	7	X	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ OH,			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by *General Instruction G? If "No," attach explanation*	8b	X	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2016 or the taxable year beginning in 2016 (see instructions for Part XIV)? *If "Yes," complete Part XIV*	9		X
10	Did any persons become substantial contributors during the tax year? *If "Yes," attach a schedule listing their names and addresses*	10		X

Part VII-A Statements Regarding Activities *(continued)*

			Yes	No
11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		X
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	

Website address ▶ N/A

14 The books are in care of ▶ VICTOR G. KMETICH Telephone no. ▶ (440)442-9428
Located at ▶ 6700 BETA DR, SUITE 116 CLEVELAND, OH ZIP+4 ▶ 44143

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of **Form 1041** - Check here ▶ ☐
and enter the amount of tax-exempt interest received or accrued during the year ▶ 15

			Yes	No
16	At any time during calendar year 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?	16		X
	See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the foreign country ▶			

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

			Yes	No
	File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.			
1a	During the year did the foundation (either directly or indirectly):			
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☒ No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☒ No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☒ No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☒ No			
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☒ No			
	(6) Agree to pay money or property to a government official? (**Exception.** Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) ☐ Yes ☒ No			
b	If any answer is "Yes" to 1a(1)-(6), did **any** of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)?	1b		
	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐			
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 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? ☐ Yes ☒ No			
	If "Yes," list the years ▶ ____, ____, ____, ____			
b	Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer "No" and attach statement - see instructions.)	2b		
c	If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here. ▶ ____, ____, ____, ____			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☒ No			
b	If "Yes," did it have excess business holdings in 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.)*	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)? **5b**

Organizations relying on a current notice regarding disaster assistance check here . . . . . . ▶ ☐

c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? . . . . . . ☐ Yes ☐ No

If "Yes," attach the statement required by Regulations section 53 4945-5(d)

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . . . . ☐ Yes ☒ No

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . . . **6b** No: X

If "Yes" to 6b, file Form 8870

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

b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction? **7b**

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

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

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

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

(a) Name and address of each employee paid more than $50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE		0.	0.	0.

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

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

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

(a) Name and address of each person paid more than $50,000	(b) Type of service	(c) Compensation
NONE		0.

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

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc	Expenses
1 NONE	
2	
3	
4	

Part IX-B Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1 NONE	
2	
All other program-related investments See instructions	
3 NONE	
Total. Add lines 1 through 3 . . . . ▶	

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities	1a	1,163,204.
b	Average of monthly cash balances	1b	37,832.
c	Fair market value of all other assets (see instructions)	1c	
d	**Total** (add lines 1a, b, and c)	1d	1,201,036.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) 1e		
2	Acquisition indebtedness applicable to line 1 assets	2	
3	Subtract line 2 from line 1d	3	1,201,036.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	18,016.
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3. Enter here and on Part V, line 4	5	1,183,020.
6	**Minimum investment return.** Enter 5% of line 5	6	59,151.

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	59,151.
2a	Tax on investment income for 2016 from Part VI, line 5	2a	546.		
b	Income tax for 2016. (This does not include the tax from Part VI.)	2b			
c	Add lines 2a and 2b			2c	546.
3	Distributable amount before adjustments. Subtract line 2c from line 1			3	58,605.
4	Recoveries of amounts treated as qualifying distributions			4	
5	Add lines 3 and 4			5	58,605.
6	Deduction from distributable amount (see instructions)			6	
7	**Distributable amount** as adjusted Subtract line 6 from line 5. Enter here and on Part XIII, line 1			7	58,605.

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	72,250.
b	Program-related investments - total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc, purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	**Qualifying distributions.** Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	72,250.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b (see instructions)	5	546.
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	71,704.

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				58,605.
2 Undistributed income, if any, as of the end of 2016				
a Enter amount for 2015 only			61,018.	
b Total for prior years 20 14 ,20 13 ,20 12		5,593.		
3 Excess distributions carryover, if any, to 2016:				
a From 2011				
b From 2012				
c From 2013				
d From 2014				
e From 2015				
f Total of lines 3a through e	0.			
4 Qualifying distributions for 2016 from Part XII, line 4: ▶ $ 72,250.				
a Applied to 2015, but not more than line 2a			61,018.	
b Applied to undistributed income of prior years (Election required - see instructions)		5,593.		
c Treated as distributions out of corpus (Election required - see instructions)				
d Applied to 2016 distributable amount				5,639.
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2016 (If an amount appears in column (d), the same amount must be shown in column (a).)				
6 **Enter the net total of each column as indicated below:**				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5				
b Prior years' undistributed income. Subtract line 4b from line 2b				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d Subtract line 6c from line 6b. Taxable amount - see instructions				
e Undistributed income for 2015. Subtract line 4a from line 2a. Taxable amount - see instructions				
f Undistributed income for 2016. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2017				52,966.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions)				
8 Excess distributions carryover from 2011 not applied on line 5 or line 7 (see instructions)				
9 **Excess distributions carryover to 2017.** Subtract lines 7 and 8 from line 6a	0.			
10 Analysis of line 9:				
a Excess from 2012				
b Excess from 2013				
c Excess from 2014				
d Excess from 2015				
e Excess from 2016				

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

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

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

1 Information Regarding Foundation Managers:

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

JAMES J. ABEL

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

NONE

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

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

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

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

c Any submission deadlines:

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

Part XV Supplementary Information *(continued)*

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
ATCH 12				
Total ▶ 3a				72,250.
b *Approved for future payment*				
Total ▶ 3b				

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.	Unrelated business income (a) Business code	Unrelated business income (b) Amount	Excluded by section 512, 513, or 514 (c) Exclusion code	Excluded by section 512, 513, or 514 (d) Amount	(e) Related or exempt function income (See instructions.)
1 Program service revenue:					
a CONTRIBUTIONS			13	5,000.	
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities			14	37,459.	
5 Net rental income or (loss) from real estate:					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory			18	33,467.	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue: a					
b					
c					
d					
e					
12 Subtotal. Add columns (b), (d), and (e)				75,926.	

13 Total. Add line 12, columns (b), (d), and (e) . . . 13 75,926.

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

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

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

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

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

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

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

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

b If "Yes," complete the following schedule

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

Sign Here

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

James X. Abel | 5/8/17 | President

Signature of officer or trustee | Date | Title

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

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☒ if self-employed	PTIN
VICTOR G KMETICH	Vict. D Kmetich	4/27/17	X	P01217595
Firm's name ▶ VGK FINANCIAL SERVICES LLC			Firm's EIN ▶ 20-0578981	
Firm's address ▶ 6700 BETA DRIVE, SUITE 116 CLEVELAND, OH 44143			Phone no 440-442-9428	

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

Schedule of Contributors

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

OMB No 1545-0047

2016

Name of the organization	Employer identification number
JAMES J. AND SHARON R. ABEL FOUNDATION C/O JAMES J. ABEL, PRESIDENT	26-1248696

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
	☐ 527 political organization
Form 990-PF	☒ 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 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 1/3 % 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. Don't 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 isn't covered by the General Rule and/or the Special Rules doesn't 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 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

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

Employer identification number 26-1248696

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	JAMES J ABEL 2949 NORTH PARK BOULEVARD CLEVELAND HEIGHTS, OH 44118	$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

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

Employer identification number 26-1248696

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
		$	

(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
		$	

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

Employer identification number
26-1248696

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

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

Kind of Property		Description				P or D	Date acquired	Date sold
Gross sale price less expenses of sale	Depreciation allowed/ allowable	Cost or other basis	FMV as of 12/31/69	Adj basis as of 12/31/69	Excess of FMV over adj basis		Gain or (loss)	
		UBS FINANCIAL - SEE ATTACHED				P	VARIOUS	VARIOUS
		PROPERTY TYPE: SECURITIES						
70,463.		77,738.					-7,275.	
		UBS FINANCIAL - SEE ATTACHED				P	VARIOUS	VARIOUS
		PROPERTY TYPE: SECURITIES						
138,307.		134,522.					3,785.	
		UBS FINANCIAL - SEE ATTACHED				P	VARIOUS	VARIOUS
		PROPERTY TYPE: SECURITIES						
100,678.		63,721.					36,957.	
TOTAL GAIN(LOSS)							33,467.	

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

2016 FORM 990-PF

PART X

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

END OF MONTH	LINE 1a SECURITIES	LINE 1b CASH	TOTAL LINE 1d 1a+1b+1c
1/31/2016	1,144,973	5,941	1,150,914
2/29/2016	1,083,815	52,394	1,136,209
3/31/2016	1,145,726	51,958	1,197,684
4/30/2016	1,149,547	50,376	1,199,923
5/31/2016	1,156,425	50,315	1,206,740
6/30/2016	1,163,335	48,961	1,212,296
7/31/2016	1,195,695	47,671	1,243,366
8/31/2016	1,186,864	49,931	1,236,795
9/30/2016	1,196,216	19,523	1,215,739
10/31/2016	1,175,200	14,699	1,189,899
11/30/2016	1,169,099	30,288	1,199,387
12/31/2016	1,191,551	31,922	1,223,473
TOTALS	**13,958,446**	**453,979**	**14,412,425**
AVERAGE MONTHLY BALANCE	**1,163,204**	**37,832**	**1,201,036**

ATTACHMENT 1

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

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
UBS FIN SVCS - DIVIDEND INCOME	27,531.	25,663.
UBS FIN SVCS - BOND INTEREST INCOME	9,928.	9,928.
TOTAL	37,459.	35,591.

ATTACHMENT 2

FORM 990PF, PART I - ACCOUNTING FEES

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

FORM 990PF, PART I - OTHER PROFESSIONAL FEES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
UBS INVESTMENT FEES	12,246.	12,246.
TOTALS	12,246.	12,246.

ATTACHMENT 4

FORM 990PF, PART I - TAXES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS
FEDERAL TAX BALANCE DUE	1,678.
FEDERAL ESTIMATED TAX PAYMENT	
TOTALS	1,678.

ATTACHMENT 5

FORM 990PF, PART I - OTHER EXPENSES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
OHIO FILING FEES	200.	200.
MISCELLANEOUS FEES	4.	4.
TOTALS	204.	204.

ATTACHMENT 6

FORM 990PF, PART II - CORPORATE STOCK

DESCRIPTION	ENDING BOOK VALUE	ENDING FMV
UBS FINANCIAL SERVICES	859,322.	859,322.
TOTALS	859,322.	859,322.

ATTACHMENT 7

FORM 990PF, PART II - CORPORATE BONDS

DESCRIPTION	ENDING BOOK VALUE	ENDING FMV
UBS FINANCIAL SERVICES	332,228.	332,228.
TOTALS	332,228.	332,228.

FORM 990PF, PART II - OTHER INVESTMENTS

DESCRIPTION
UBS FIN SVCS-OTHER MUTUAL FDS
TOTALS

Equities

Common stock

Holding	Trade date	Number of shares	Purchase price/ Average price per share ($)	Cost basis ($)	Price per share on Dec 30 ($)	Value on Dec 30 ($)	Unrealized gain or loss ($)	Holding period
ALPHABET INC CL A								
Symbol GOOGL Exchange OTC	Oct 1, 09	10 000	245 343	2,453 43	792 450	7,924 50	5,471 07	LT
	Oct 8, 09	10 000	259 825	2,598 25	792 450	7,924 50	5,326 25	LT
	Apr 1, 15	15 000	547 520	8,212 80	792 450	11,886 75	3,673 95	LT
Security total		35 000	378 985	13,264 48		27,735 75	14,471 27	
AMER ELECTRIC POWER CO								
Symbol AEP Exchange NYSE								
EAI $472 Current yield 3 75%	Oct 1, 09	200 000	30 987	6,197 50	62 960	12,592 00	6,394 50	LT
AMERIPRISE FINANCIAL INC								
Symbol AMP Exchange NYSE								
EAI $480 Current yield 2 70%	Jan 6, 16	160 000	100 484	16,077 50	110 940	17,750 40	1,672 90	ST
AMERISOURCEBERGEN CORP								
Symbol ABC Exchange NYSE								
EAI $139 Current yield 1 87%	Nov 22, 16	95 000	78 154	7,424 63	78 190	7,428 05	3 42	ST

continued next page

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

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

Your assets › Equities › Common stock (continued)

Holding	Trade date	Number of shares	Purchase price/ Average price per share ($)	Cost basis ($)	Price per share on Dec 30 ($)	Value on Dec 30 ($)	Unrealized gain or loss ($)	Holding period
APPLE INC								
Symbol AAPL Exchange OTC								
EAI $570 Current yield 1 97%	Jul 23, 09	75 000	22 547	1,691 04	115 820	8,686 50	6,995 46	LT
	Oct 1, 09	175 000	26 250	4,593 84	115 820	20,268 50	15,674 66	LT
Security total		250 000	25 140	6,284 88		28,955 00	22,670 12	
AT&T INC								
Symbol T Exchange NYSE								
EAI $588 Current yield 4 61%	Jul 23, 09	200 000	25 647	5,129 50	42 530	8,506 00	3,376 50	LT
	Sep 2, 09	100 000	25 520	2,552 00	42 530	4,253 00	1,701 00	LT
Security total		300 000	25 605	7,681 50		12,759 00	5,077 50	
BECTON DICKINSON & CO								
Symbol BDX Exchange NYSE								
EAI $234 Current yield 1 77%	Jan 25, 16	80 000	145 538	11,643 11	165 550	13,244 00	1,600 89	ST
BRISTOL MYERS SQUIBB CO								
Symbol BMY Exchange NYSE								
EAI $304 Current yield 2 67%	Jun 27, 16	195 000	71 079	13,860 58	58 440	11,395 80	-2,464 78	ST
CHEVRON CORP								
Symbol CVX Exchange NYSE								
EAI $864 Current yield 3 67%	Aug 3, 09	100 000	70 187	7,018 75	117 700	11,770 00	4,751 25	LT
	Sep 2, 09	100 000	68 816	6,881 60	117 700	11,770 00	4,888 40	LT
Security total		200 000	69 502	13,900 35		23,540 00	9,639 65	
CHUBB LTD CHF								
Symbol CB Exchange NYSE								
EAI $207 Current yield 2 09%								
CHF Exchange rate 1 01635	Jun 15, 16	75 000	124 828	9,362 11	132 120	9,909 00	546 89	ST
CISCO SYSTEMS INC								
Symbol CSCO Exchange OTC								
EAI $728 Current yield 3 44%	Jan 31, 14	700 000	21 943	15,360 10	30 220	21,154 00	5,793 90	LT
COLGATE PALMOLIVE CO								
Symbol CL Exchange NYSE								
EAI $374 Current yield 2 38%	Jan 8, 16	240 000	62 999	15,119 98	65 440	15,705 60	585 62	ST
COMCAST CORP NEW CL A								
Symbol CMCSA Exchange OTC								
EAI $182 Current yield 1 60%	Apr 16, 13	165 000	41 369	6,826 03	69 050	11,393 25	4,567 22	LT

continued next page

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

Holding	Trade date	Number of shares	Purchase price/ Average price per share ($)	Cost basis ($)	Price per share on Dec 30 ($)	Value on Dec 30 ($)	Unrealized gain or loss ($)	Holding period
CONOCOPHILLIPS Symbol COP Exchange. NYSE EAI $215 Current yield 1 99%	Feb 14, 13	215 000	57 856	12,439 10	50 140	10,780 10	-1,659 00	LT
CVS HEALTH CORP Symbol CVS Exchange NYSE EAI $400 Current yield 2 53%	May 12, 14	200 000	76 889	15,377 98	78 910	15,782 00	404 02	LT
DOMINION RESOURCES INC VA (NEW) Symbol D Exchange NYSE EAI $560 Current yield 3 66%	Oct 1, 09	100 000	34 316	3,431 67	76 590	7,659 00	4,227 33	LT
	Oct 8, 09	100 000	34 146	3,414 60	76 590	7,659 00	4,244 40	LT
Security total		200 000	34 231	6,846 27		15,318 00	8,471 73	
DOW CHEMICAL Symbol DOW Exchange NYSE EAI $368 Current yield 3 22%	Oct 16, 09	200 000	26 457	5,291 50	57 220	11,444 00	6,152 50	LT
ECOLAB INC Symbol ECL Exchange NYSE EAI $133 Current yield 1 26%	Jan 12, 16	90 000	104 907	9,441 71	117 220	10,549 80	1,108 09	ST
FACEBOOK INC CL A Symbol FB Exchange OTC	Feb 1, 16	125 000	115 110	14,388 78	115 050	14,381 25	-7 53	ST
GENL ELECTRIC CO Symbol GE Exchange NYSE EAI $384 Current yield 3 04%	Oct 4, 12	400 000	22 876	9,150 68	31 600	12,640 00	3,489 32	LT
HILTON WORLDWIDE HOLDINGS INC Symbol HLT Exchange NYSE EAI $120 Current yield 1 03%	Jan 21, 16	430 000	18 160	7,808 80	27 200	11,696 00	3,887 20	ST
HOME DEPOT INC Symbol HD Exchange NYSE EAI $400 Current yield 2 06%	Jan 8, 16	145 000	124 577	18,063 80	134 080	19,441 60	1,377 80	ST
INTEL CORP Symbol INTC Exchange OTC EAI $260 Current.yield 2 87%	Aug 18, 09	250 000	18 809	4,702 35	36 270	9,067 50	4,365 15	LT

continued next page

Your assets › Equities › Common stock (continued)

Holding	Trade date	Number of shares	Purchase price/ Average price per share ($)	Cost basis ($)	Price per share on Dec 30 ($)	Value on Dec 30 ($)	Unrealized gain or loss ($)	Holding period
INTERCONTINENTALEXCHANGE GROUP								
Symbol ICE Exchange NYSE								
EAI $119 Current yield 1 21%	Jan 6, 16	175 000	50 992	8,923 71	56 420	9,873 50	949 79	ST
JOHNSON & JOHNSON COM								
Symbol JNJ Exchange NYSE								
EAI $480 Current yield 2 78%	Oct 16, 09	150 000	60 446	9,067 01	115 210	17,281 50	8,214 49	LT
JPMORGAN CHASE & CO								
Symbol JPM Exchange NYSE								
EAI $384 Current yield 2 23%	Aug 3, 09	100 000	39 550	3,955 00	86 290	8,629 00	4,674 00	LT
	Sep 2, 09	100 000	41 327	4,132 78	86 290	8,629 00	4,496 22	LT
Security total		200 000	40 439	8,087 78		17,258 00	9,170 22	
LOWES COMPANIES INC								
Symbol LOW Exchange NYSE								
EAI $280 Current yield 1 97%	Sep 20, 16	200 000	71 617	14,323 52	71 120	14,224 00	-99 52	ST
MEDTRONIC PLC								
Symbol MDT Exchange NYSE								
EAI $344 Current yield 2 41%	Jan 12, 16	200 000	75 215	15,043 02	71 230	14,246 00	-797 02	ST
MICROSOFT CORP								
Symbol MSFT Exchange OTC								
EAI $312 Current yield 2 51%	Aug 18, 09	200 000	23 619	4,723 94	62 140	12,428 00	7,704 06	LT
MYLAN N V EUR								
Symbol MYL Exchange OTC								
EUR Exchange rate 0 94809	Mar 17, 16	250 000	44 364	11,091 00	38 150	9,537 50	-1,553 50	ST
NATIONAL GRID PLC NEW SPON ADR								
Symbol NGG Exchange NYSE								
EAI $384 Current yield 5 06%	May 7, 15	130 000	66 362	8,627 16	58 330	7,582 90	-1,044 26	LT
O REILLY AUTOMOTIVE INC								
Symbol ORLY Exchange OTC	Feb 10, 16	45 000	239 349	10,770 71	278 410	12,528 45	1,757 74	ST
PEPSICO INC								
Symbol PEP Exchange NYSE								
EAI $602 Current yield 2 88%	Nov 7, 13	200 000	85 896	17,179 32	104 630	20,926 00	3,746 68	LT
PPL CORP								
Symbol PPL Exchange NYSE								
EAI $654 Current yield 4 47%	Jan 6, 14	430 000	27 742	11,929 31	34 050	14,641 50	2,712 19	LT

continued next page

Your assets › Equities › Common stock (continued)

Holding	Trade date	Number of shares	Purchase price/ Average price per share ($)	Cost basis ($)	Price per share on Dec 30 ($)	Value on Dec 30 ($)	Unrealized gain or loss ($)	Holding period
PROCTER & GAMBLE CO								
Symbol PG Exchange NYSE								
EAI $536 Current yield 3 19%	Aug 18, 09	100 000	52 577	5,257 78	84 080	8,408 00	3,150 22	LT
	Oct 1, 09	100 000	56 860	5,686 00	84 080	8,408 00	2,722 00	LT
Security total		200 000	54 719	10,943 78		16,816 00	5,872 22	
RED HAT INC								
Symbol RHT Exchange NYSE	Jan 26, 16	100 000	70 828	7,082 89	69 700	6,970 00	-112 89	ST
ROCKWELL AUTOMATION INC NEW								
Symbol ROK Exchange NYSE								
EAI $167 Current yield 2 26%	Sep 20, 16	55 000	116 199	6,390 95	134 400	7,392 00	1,001 05	ST
SCHLUMBERGER LTD NETHERLANDS ANTILLES								
Symbol SLB Exchange NYSE								
EAI $300 Current yield 2 38%	Jul 23, 09	100 000	57 789	5,778 95	83 950	8,395 00	2,616 05	LT
	Sep 2, 09	50 000	54 420	2,721 00	83 950	4,197 50	1,476 50	LT
Security total		150 000	56 666	8,499 95		12,592 50	4,092 55	
STARBUCKS CORP								
Symbol SBUX Exchange OTC								
EAI $230 Current yield 1 80%	Aug 18, 15	230 000	57 862	13,308 32	55 520	12,769 60	-538 72	LT
TEXAS INSTRUMENTS								
Symbol TXN Exchange OTC								
EAI $400 Current yield 2 74%	Jun 22, 16	200 000	62 126	12,425 39	72 970	14,594 00	2,168 61	ST
TIME WARNER INC NEW								
Symbol TWX Exchange NYSE								
EAI $282 Current yield 1 67%	Jan 6, 16	175 000	68 343	11,960 15	96 530	16,892 75	4,932 60	ST
TJX COS INC NEW								
Symbol TJX Exchange NYSE								
EAI $265 Current yield 1 38%	Jan 6, 14	255 000	63 268	16,133 47	75 130	19,158 15	3,024 68	LT
TRAVELERS COS INC/THE								
Symbol TRV Exchange NYSE								
EAI $469 Current yield 2 19%	Dec 18, 13	175 000	86 807	15,191 36	122 420	21,423 50	6,232 14	LT
UNTD TECHNOLOGIES CORP								
Symbol UTX Exchange NYSE								
EAI $370 Current yield 2 41%	Mar 26, 15	140 000	116 484	16,307 79	109 620	15,346 80	-960 99	LT

continued next page

Your assets › Equities › Common stock (continued)

Holding	Trade date	Number of shares	Purchase price/ Average price per share ($)	Cost basis ($)	Price per share on Dec 30 ($)	Value on Dec 30 ($)	Unrealized gain or loss ($)	Holding period
VERIZON COMMUNICATIONS INC								
Symbol VZ Exchange NYSE								
EAI $693 Current yield 4 33%	Jul 23, 09	150 000	29 555	4,433 30	53 380	8,007 00	3,573 70	LT
	Sep 1, 09	100 000	28 854	2,885 46	53 380	5,338 00	2,452 54	LT
	Oct 1, 09	50 000	28 114	1,405 74	53 380	2,669 00	1,263 26	LT
Security total		300 000	29 082	8,724 50		16,014 00	7,289 50	
VISA INC CL A								
Symbol V Exchange NYSE								
EAI $119 Current yield 0 85%	Sep 14, 16	180 000	81 956	14,752 09	78 020	14,043 60	-708 49	ST
WALT DISNEY CO (HOLDING CO)								
DISNEY COM								
Symbol DIS Exchange NYSE								
EAI $234 Current yield 1 50%	Jul 23, 09	50 000	26 746	1,337 30	104 220	5,211 00	3,873 70	LT
	Sep 2, 09	100 000	25 328	2,532 85	104 220	10,422 00	7,889 15	LT
Security total		150 000	25 801	3,870 15		15,633 00	11,762 85	
Total				**$511,870.99**		**$684,835.35**	**$172,964.36**	

Total estimated annual income: $15,606

Mutual funds

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

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

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

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

Holding	Number of shares	Purchase price/ Average price per share ($)	Client investment ($)	Cost basis ($)	Price per share on Dec 30 ($)	Value on Dec 30 ($)	Unrealized (tax) gain or loss ($)	Investment return ($)	Holding period
CENTER COAST MLP FOCUS									
FUND CLASS I									
Symbol CCCNX									
Trade date Apr 25, 14	376 525	10 349	3,896 83	3,896 83	8 670	3,264 47	-632 36		LT
Total reinvested	84 285	9 125		769 12	8 670	730 75	-38 37		
EAI $316 Current yield 7 91%									

continued next page

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

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

Your assets › Equities › Mutual funds (continued)

Holding	Number of shares	Purchase price/ Average price per share ($)	Client investment ($)	Cost basis ($)	Price per share on Dec 30 ($)	Value on Dec 30 ($)	Unrealized (tax) gain or loss ($)	Investment return ($)	Holding period
Security total	460 810	10 126	3,896 83	4,665 95		3,995 22	-670 73	98 39	
JAMES ALPHA GLOBAL REAL ESTATE INVESTMENTS FUND CLASS I									
Symbol JARIX									
Trade date Dec 11, 13	1,183 051	20 732	24,528 00	24,528 00	18 120	21,436 88	-3,091 12		LT
Total reinvested	489 983	19 502		9,555 77	18 120	8,878 49	-677 28		
EAI $716 Current yield 2 36%									
Security total	1,673 034	20 372	24,528 00	34,083 77		30,315 37	-3,768 40	5,787 37	
MIRAE ASSET EMERGING MARKETS GREAT CONSUMER FUND CLASS I									
Symbol MICGX									
Trade date Apr 22, 15	1,196 709	13 370	16,000 00	16,000 00	10 340	12,373 97	-3,626 03	-3,626 03	LT
NUVEEN INTERNATIONAL GROWTH I									
Symbol NBQIX									
Trade date Apr 28, 14	1,684 955	39 293	66,208 46	66,208 46	35 430	59,697 95	-6,510 51		LT
Total reinvested	*32 768*	*38 608*		1,265 11	35 430	1,160 97	-104 14		
EAI $879 Current yield 1 44%									
Security total	1,717 723	39 281	66,208 46	67,473 57		60,858 92	-6,614 65	-5,349 54	
TETON WESTWOOD MIGHTY MITES CLASS I									
Symbol WEIMX									
Trade date Jul 23, 09	2,041 631	12 245	25,000 00	25,000 00	26 350	53,796 98	28,796 98		LT
Total reinvested	498 912	21 940		10,946 25	26 350	13,146 32	2,200 07		
Security total	2,540 543	14 149	25,000 00	35,946 25		66,943 30	30,997 05	41,943 30	
Total			**$135,633.29**	**$158,169.54**		**$174,486.78**	**$16,317.24**	**$38,853.49**	

Total estimated annual income: $1,911

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

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

Your assets (continued)

Fixed income

Corporate bonds and notes

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

Holding	Trade date	Total face value at maturity ($)	Purchase price ($)	Adjusted cost basis ($)	Price on Dec 30 ($)	Value on Dec 30 ($)	Unrealized gain or loss ($)	Holding period
MERRILL LYNCH & CO INC MED TERM NTS RATE 06 400% MATURES 08/28/17 ACCRUED INTEREST $542 22 CUSIP 59018YJ69 Moody Baa1 S&P BBB+ EAI $1,600 Current yield 6 21%	Jan 05, 12	25,000 000	99 360	24,840 00	103 067	25,766 75	926 75	LT
XEROX CORP NTS B/E CALL@MW+40BP RATE 06 350% MATURES 05/15/18 ACCRUED INTEREST $198 43 CUSIP 984121BW2 Moody Baa3 S&P BBB- EAI $1,588 Current yield 6 02%	Jul 23, 09	25,000 000	95 500	23,875 00	105 428	26,357 00	2,482 00	LT
STAPLES INC NTS B/E CALL@MW+37 5 BP RATE 04 375% MATURES 01/12/23 CALLABLE ACCRUED INTEREST $510 41 CUSIP 855030AM4 Moody Baa2 S&P BBB- EAI $1,094 Current yield 4 37%	Mar 09, 15	25,000 000	98 417	24,604 25	100 189	25,047 25	443 00	LT
AVON PRODUCTS INC NTS ADJ RATE MATURES 03/15/23 CUSIP 054303BA9 Moody B1 S&P B EAI $1,438 Current yield 6 08% Original cost basis $24,473 00	Feb 14, 14	25,000 000	100 487	25,121 94	94 650	23,662 50	-1,459 44	LT

continued next page

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

Holding	Trade date	Total face value at maturity ($)	Purchase price ($)	Adjusted cost basis ($)	Price on Dec 30 ($)	Value on Dec 30 ($)	Unrealized gain or loss ($)	Holding period
WELLS FARGO & CO B/E RATE 04 125% MATURES 08/15/23 ACCRUED INTEREST $386 72 CUSIP 94974BFN5 Moody A3 S&P A- EAI $1,031 Current yield 3 99%	Jan 13, 14	25,000 000	99 396	24,849 00	103 472	25,868 00	1,019 00	LT
COACH INC B/E CALL@MW+35BP RATE 04 250% MATURES 04/01/25 CALLABLE ACCRUED INTEREST $262 67 CUSIP 189754AA2 Moody Baa2 S&P BBB- EAI $1,063 Current yield 4 23%	Aug 11, 15	25,000 000	94 936	23,734 00	100 555	25,138 75	1,404 75	LT
SAFEWAY INC DEBS +10BP RATE 07 450% MATURES 09/15/27 ACCRUED INTEREST $543 23 CUSIP 786514AS8 Moody B3 S&P B- EAI $1,863 Current yield 7 66%	Mar 17, 14	25,000 000	98 789	24,697 25	97 250	24,312 50	-384 75	LT
Total		**$175,000.000**		**$171,721.44**		**$176,152.75**	**$4,431.31**	

Total accrued interest: $2,443.68

Total estimated annual income: $9,677

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

Closed end funds & Exchange traded products

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

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

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

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

Holding	Number of shares	Purchase price/ Average price per share ($)	Client investment ($)	Cost basis ($)	Price per share on Dec 30 ($)	Value on Dec 30 ($)	Unrealized (tax) gain or loss ($)	Investment return ($)	Holding period
TEMPLETON EMERGING MKT INCOME									
FUND (DELA)									
Symbol TEI									
Trade date Oct 8, 09	750 000	14 527	10,895 48	10,895 48	10 910	8,182 50	-2,712 98	-2,712 98	LT
EAI $600 Current yield 7 33%									

Mutual funds

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

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

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

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

Holding	Number of shares	Purchase price/ Average price per share ($)	Client investment ($)	Cost basis ($)	Price per share on Dec 30 ($)	Value on Dec 30 ($)	Unrealized (tax) gain or loss ($)	Investment return ($)	Holding period
AB GLOBAL BOND FUND									
CLASS ADVISOR									
Symbol ANAYX									
Trade date Jul 23, 09	3,359 663	7 441	25,000 00	25,000 00	8 350	28,053 18	3,053 18		LT
Trade date Aug 1, 14	3 869	8 480	32 81	32 81	8 350	32 31	-0 50		LT
Total reinvested	1,082 803	8 351		9,043 21	8 350	9,041 41	-1 80		
EAI $889 Current yield 2 39%									
Security total	4,446 335	7 664	25,032 81	34,076 02		37,126 89	3,050 88	12,094 09	
AMERICAN CENTURY									
INFLATION ADJUSTED									
TREASURY									

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

Holding	Number of shares	Purchase price/ Average price per share ($)	Client investment ($)	Cost basis ($)	Price per share on Dec 30 ($)	Value on Dec 30 ($)	Unrealized (tax) gain or loss ($)	Investment return ($)	Holding period
Symbol ACITX									
Trade date Oct 21, 09	2,162 854	11 558	25,000 00	25,000 00	11 550	24,980 97	-19 03		LT
Total reinvested	458 993	12 070		5,540 31	11 550	5,301 36	-238 95		
EAI $590 Current yield 1 95%									
Security total	2,621 847	11 648	25,000 00	30,540 31		30,282 33	-257 98	5,282 33	
PRINCIPAL PREFERRED									
SECURITIES FUND									
Symbol PPSPX									
Trade date Sep 16, 10	2,509 139	9 963	25,000 00	25,000 00	9 880	24,790 29	-209 71		LT
Total reinvested	1,285 974	10 105		12,995 09	9 880	12,705 42	-289 67		
EAI $1,837 Current yield 4 90%									
Security total	3,795 113	10 012	25,000 00	37,995 09		37,495 71	-499 38	12,495 71	
TEMPLETON GLBAL BOND ADV									
Symbol TGBAX									
Trade date Jul 23, 09	2,266 749	12 033	27,277 86	27,277 86	11 960	27,110 31	-167 55		LT
Total reinvested	1,123 260	12 723		14,292 28	11 960	13,434 19	-858 09		
EAI $1,048 Current yield 2.58%									
Security total	3,390 009	12 263	27,277 86	41,570 14		40,544 50	-1,025 64	13,266.64	
Total			**$102,310.67**	**$144,181.56**		**$145,449.43**	**$1,267.88**	**$43,138.76**	

Total estimated annual income. $4,364

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

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

Your assets (continued)

Your total assets

		Value on Dec 30 ($)	Percentage of your account	Cost basis ($)	Estimated annual income ($)	Unrealized gain or loss ($)
Cash	**Cash and money balances**	**31,922.45**	**2.61%**	**31,922.45**		
Equities	Common stock	684,835 35		511,870 99	15,606 00	172,964 36
	Mutual funds	174,486 78		158,169 54	1,911 00	16,317 24
	Total equities	**859,322.13**	**70.24%**	**670,040.53**	**17,517.00**	**189,281.60**
Fixed income	Corporate bonds and notes	176,152 75		171,721 44	9,677 00	4,431 31
	Closed end funds & Exchange traded products	8,182 50		10,895 48	600 00	-2,712 98
	Mutual funds	145,449 43		144,181 56	4,364 00	1,267 88
	Total accrued interest	2,443 68				
	Total fixed income	**332,228.36**	**27.15%**	**326,798.48**	**14,641.00**	**2,986.21**
Total		**$1,223,472.94**	**100.00%**	**$1,028,761.46**	**$32,158.00**	**$192,267.81**

ATTACHMENT 9

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

DESCRIPTION	AMOUNT
INCREASE IN MARKET VALUE OF INVESTMENTS	4,837.
TOTAL	4,837.

ATTACHMENT 10

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

DESCRIPTION	AMOUNT
DECREASE IN MARKET VALUE OF INVESTMENTS	
TOTAL	

FORM 990PF, PART VIII - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES

ATTACHMENT 11

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

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

ATTACHMENT 12

RECIPIENT NAME AND ADDRESS	RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT	PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
BEAUMONT SCHOOL 3301 NORTH PARK BOULEVARD CLEVELAND HEIGHTS, OH 44118	NONE PC	GENERAL TAX-EXEMPT PURPOSES	2,500.
ST. IGNATIUS HIGH SCHOOL 1911 WEST 30TH STREET CLEVELAND, OH 44113	NONE PC	GENERAL TAX-EXEMPT PURPOSES	21,000.
AMERICAN HEART ASSOCIATION 7272 GREENVILLE AVENUE DALLAS, TX 75231	NONE PC	GENERAL TAX-EXEMPT PURPOSES	500.
ALZHEIMERS DISEASE RESEARCH FOUNDATION 34 WASHINGTON STREET, SUITE 200 WELLESLEY HILLS, MA 02481	NONE PC	GENERAL TAX-EXEMPT PURPOSES	1,000.
CROHN'S AND COLITIS FOUNDATION 386 PARK AVENUE SOUTH NEW YORK, NY 10016	NONE PC	GENERAL TAX-EXEMPT PURPOSES	
NATIONAL FDN FOR CANCER RESEARCH 4600 EAST WEST HIGHWAY BETHESDA, MD 20814	NONE PC	GENERAL TAX-EXEMPT PURPOSES	500.

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

ATTACHMENT 12 (CONT'D)

RECIPIENT NAME AND ADDRESS	RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT	PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
AMERICAN CANCER SOCIETY 10501 EUCLID AVENUE CLEVELAND, OH 44106	NONE PC	GENERAL TAX-EXEMPT PURPOSES	500.
JUNIOR ACHIEVEMENT OF GREATER CLEVELAND 1422 EUCLID AVENUE CLEVELAND, OH 44115	NONE PC	GENERAL TAX-EXEMPT PURPOSES	4,000.
PURDUE FOUNDATION 403 WEST WOOD STREET WEST LAFAYETTE, IN 47907	NONE PC	GENERAL TAX-EXEMPT PURPOSES	20,000.
CARMEL OF THE HOLY FAMILY 3176 FAIRMOUNT BOULEVARD CLEVELAND HEIGHTS, OH 44118	NONE PC	GENERAL TAX-EXEMPT PURPOSES	5,000.
DIOCESE OF PHOENIX CDA 400 E MONROE PHOENIX, AZ 85004	NONE PC	GENERAL TAX-EXEMPT PURPOSES	1,000.
CLEVELAND RIGHT TO LIFE ED 4427 STATE ROAD CLEVELAND, OH 44109	NONE PC	GENERAL TAX-EXEMPT PURPOSES	

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

ATTACHMENT 12 (CONT'D)

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

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

ATTACHMENT 12 (CONT'D)

RECIPIENT NAME AND ADDRESS	RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT	PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
DIOCESE OF CLEVELAND 1404 EAST 9TH STREET CLEVELAND, OH 44114	NONE PC	GENERAL TAX-EXEMPT PURPOSES	2,000.
DOCTORS WITHOUT BORDERS 333 7TH AVENUE, 2ND FLOOR NEW YORK, NY 10001	NONE PC	GENERAL TAX-EXEMPT PURPOSES	
ST JUDE CHILDREN'S RESEARCH HOSPITAL 262 DANNY THOMAS PLACE MEMPHIS, TN 38105	NONE PC	GENERAL TAX-EXEMPT PURPOSES	1,500.
LEGATUS 6702 PLEASANTVIEW STREET NW ROCKFORD, MI 49341	NONE PC	GENERAL TAX-EXEMPT PURPOSES	3,000.
FINANCIAL EXECUTIVES RESEARCH FOUNDATION 1250 HEADQUARTERS PLAZA MORRISTOWN, NJ 07960	NONE PC	GENERAL TAX-EXEMPT PURPOSES	4,000.
BISHOP GRIES SCHOLARSHIP FD - BENEDICTINE H.S. 2900 MLK JR DRIVE CLEVELAND, OH 44104	NONE PC	GENERAL TAX-EXEMPT PURPOSES	

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

ATTACHMENT 12 (CONT'D)

RECIPIENT NAME AND ADDRESS	RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT	PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
AMERICAN DIABETES ASSOCIATION 1701 NORTH BEAUREGARD STREET ALEXANDRIA, VA 22311	NONE PC	GENERAL TAX-EXEMPT PURPOSES	500.
LEUKEMIA & LYMPHOMA SOCIETY 3 INTERNATIONAL DRIVE, SUITE 200 RYE BROOK, NY 10573	NONE PC	GENERAL TAX-EXEMPT PURPOSES	2,000.
CLAIRE'S CRUSADE PO BOX 31118 INDEPENDENCE, OH 44131	NONE PC	GENERAL TAX-EXEMPT PURPOSES	
ACHIEVEMENT CENTERS FOR CHILDREN 4255 NORTHFIELD ROAD HIGHLAND HILLS, OH 44128	NONE PC	GENERAL TAX-EXEMPT PURPOSES	250.
CHRIST CHILD SOCIETY OF CLEVELAND 7901 DETROIT AVENUE SUITE 300 CLEVELAND, OH 44102	NONE PC	GENERAL TAX-EXEMPT PURPOSES	1,000.
		TOTAL CONTRIBUTIONS PAID	72,250.

FEDERAL ELECTIONS

DESCRIPTION: REG SECTION 53.4942(A)-3(D)(2) ELECTION

FORM & LINE/INSTRUCTION REFERENCE: FORM 990-PF, PART XIII, LINE 4B

$5,593 OF THE REMAINING QUALIFIED DISTRIBUTIONS MADE IN 2016 ARE BEING APPLIED TO THE UNDISTRIBUTED INCOME REMAINING FROM 2014.