

**Return of Private Foundation**

95-2504545  
 OMB No. 1545-0052

Form **990-PF**

or Section 4947(a)(1) Nonexempt Charitable Trust

9411

**1993**

Department of the Treasury  
 Internal Revenue Service

Treated as a Private Foundation  
 Note: The organization may be able to use a copy of this return to satisfy state reporting requirements.

For calendar year 1993, or tax year beginning 12/01/93, 1993, and ending 11/30/94, 19

Use the IRS label. Otherwise, please print or type. See Specific Instructions.	Name of organization <b>GUERIN FOUNDATION</b>	A Employer identification number <b>95-2504545</b>
	Number and street for P.O. box number if mail is not delivered to street address <b>C/O J.P. GUERIN JR.</b>	B State registration number (see instruction f) <b>00538009</b>
	City or town, state, and ZIP code <b>LOS ANGELES, CA 90071</b>	

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

I Fair market value of assets at end of year (from Part II, col. (c), line 16) **1,381,975.**

J Accounting method:  Cash  Accrual  
 Other (specify) \_\_\_\_\_

(Part I column (d) must be on cash basis.)

If exemption application is pending, check here

D 1. Foreign organizations, check here.

2. Organizations meeting the 85% test, check here and attach computation

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

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

G If address changed, 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)
STMT 1					
1	Contributions, gifts, grants, etc., received (att. sch.)	5,330.			
2	Contributions from split-interest trusts				
3	Interest on savings and temporary cash investments	8,129.	8,129.	8,129.	
4	Dividends and interest from securities	25,864.	25,864.	25,864.	
5a	Gross rents				
b	(Net rental income or loss)				
6	Net gain or (loss) from sale of assets not on line 10	26,343.			
7	Capital gain net income (from Part IV, line 2)		26,343.		
8	Net short-term capital gain			24,259.	
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)	65,666.	60,336.	58,252.	
13	Compensation of officers, directors, trustees, etc.	5,000.	5,000.	5,000.	
14	Other employee salaries and wages				
15	Pension plans, employee benefits				
16a	Legal fees (attach schedule)				
b	Accounting fees (attach schedule)	500.	500.	500.	
c	Other professional fees (attach schedule)				
17	Interest				
18	Taxes (attach schedule) (see instructions)	111.			
19	Depreciation (attach schedule) and depletion				
20	Occupancy				
21	Travel, conferences, and meetings				
22	Printing and publications	32.	32.	32.	
23	Other expenses (attach schedule)	97.	97.	97.	
24	Total operating and administrative expenses (add lines 13 through 23)	5,740.	5,629.	5,629.	
25	Contributions, gifts, grants paid	57,188.			57,188.
26	Total expenses and disbursements (add lines 24 and 25)	62,928.	5,629.	5,629.	57,188.
27a	Excess of revenue over expenses and disbursements (line 12 minus line 26)	2,738.			
b	Net investment income (if negative, enter "-0-")		54,707.		
c	Adjusted net income (if negative, enter "-0-")			52,623.	

Please attach check or money order here. Revenue Operating and Administrative Expenses

56-12-95  
 FILED

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.)		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value		
Assets	1 Cash - non-interest-bearing		141,067.	217,044.	217,044.	
	2 Savings and temporary cash investments					
	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)		296,625.	296,625.	300,570.	
	b Investments - corporate stock (attach schedule) STMT. 6.		389,061.	316,219.	700,378.	
	c Investments - corporate bonds (attach schedule) STMT. 7.		103,575.	103,575.	119,812.	
Liabilities	11 Investments - land, buildings, and equipment: basis Less: accumulated depreciation (attach schedule)					
	12 Investments - mortgage loans		44,568.	44,171.	44,171.	
	13 Investments - other (attach schedule)					
	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 instructions)		974,896.	977,634.	1,381,975.	
	17 Accounts payable and accrued expenses					
	18 Grants payable					
	19 Support and revenue designated for future periods (attach schedule)					
	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)						
Net Assets or Fund Balances	Organizations that use fund accounting, check here <input type="checkbox"/> and complete lines 24 through 27 and lines 31 and 32.					
	24a Current unrestricted fund					
	b Current restricted fund					
	25 Land, buildings, and equipment fund					
	26 Endowment fund					
	27 Other funds (describe )					
	Organizations not using fund accounting, check here <input checked="" type="checkbox"/> and complete lines 28 through 32.					
	28 Capital stock or trust principal		974,896.	977,634.		
	29 Paid-in capital or capital surplus					
30 Retained earnings or accumulated income						
31 Total net assets or fund balances (see instructions)		974,896.	977,634.			
32 Total liabilities and net assets/fund balances (see instructions)		974,896.	977,634.			

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 31 (must agree with end-of-year figure reported on prior year's return)	1	974,896.
2 Enter amount from Part I, line 27a	2	2,738.
3 Other increases not included in line 2 (itemize)	3	
4 Add lines 1, 2, and 3	4	977,634.
5 Decreases not included in line 2 (itemize)	5	
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 31	6	977,634.

**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 SEE PART IV SCHEDULE

(e) Gross sales price minus expense of sale	(f) Depreciation allowed (or allowable)	(g) Cost or other basis	(h) Gain or (loss) (e) plus (f) minus (g)
		154,000	

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/89

(i) F.M.V. as of 12/31/89	(j) Adjusted basis as of 12/31/89	(k) Excess of col. (i) over col. (j), if any	(l) Losses (from col. (h)) minus (excess of col. (i) gain over col. (k), but not less than "-0-")

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	26,343.
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	24,259.

**Part V Qualification Under Section 4940(a) 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 organization liable for the section 4942 tax on the distributable amount of any year in the base period? . . . . .  Yes  No  
 If "Yes," the organization does not qualify under section 4940(a). Do not complete this part.

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
1992	49,741.	1,215,687.	0.04091595945
1991	61,891.	1,115,040.	0.05550563208
1990	40,010.	920,545.	0.04346338310
1989	30,120.	860,308.	0.03501071709
1988	140,427.	931,258.	0.15079279858

2 Total of line 1, column (d) . . . . .	2	0.3256884903
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	0.0651376981
4 Enter the net value of noncharitable-use assets for 1993 from Part X, line 5 . . . . .	4	1,321,263.
5 Multiply line 4 by line 3 . . . . .	5	86,064.
6 Enter 1% of net investment income (1% of Part I, line 27b) . . . . .	6	547.
7 Add lines 5 and 6 . . . . .	7	86,611.
8 Enter qualifying distributions from Part XII, line 4 . . . . .	8	57,188.

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 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 letter: _____ (attach copy of ruling letter if necessary-see instructions)		
b	Domestic organizations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b	1	1,094.
c	All other domestic organizations enter 2% of line 27b. Exempt foreign organizations enter 4% of line 27b		
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	1,094.
4	Tax under subtitle A (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter "-0-")	4	NONE
5	Tax on investment income (line 3 minus line 4 (but not less than "-0-"))	5	1,094.
6	Credits/Payments:		
a	1993 estimated tax payments and 1992 overpayment credited to 1993	6a	541.
b	Exempt foreign organizations - tax withheld at source	6b	NONE
c	Tax paid with application for extension of time to file (Form 2758)	6c	NONE
d	Backup withholding erroneously withheld	6d	
7	Total credits and payments (add lines 6a through d)	7	541.
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	553.
10	OVERPAYMENT. If line 7 is more than the total of lines 5 and 8, enter the AMOUNT OVERPAID	10	
11	Enter the amount of line 10 you want Credited to 1994 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	11	

**Part VII Statements Regarding Activities**

File Form 4720 if you answer "No" to question 10b, 11b, or 14b or "Yes" to question 10c, 12b, 13a, 13b, or 14a(2), unless an exception applies.

	Yes	No
1a		X
b		X
c		X
2		X
3		X
4a		X
4b	N/A	
5		X
6	X	
7	X	
8a	CALIFORNIA	
8b	X	
9		X
10a(1)		X
10a(2)		X
10a(3)		X
10a(4)		X
10a(5)		X
10a(6)		X

GUERIN FOUNDATION

Form 990-PF (1993)

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

	Yes	No
10 b If the answer is "Yes" to any of questions 10a(1) through (6), were the acts engaged in excepted acts as described in Regulations sections 53.4941(d)-3 and 4, or Notice 93-41, 1993-27 I.R.B. 137	10b	N/A
c Did the organization engage in a prior year in any of the acts described in 10a, other than excepted acts, that were acts of self-dealing not corrected by the first day of your tax year beginning in 1993?	10c	X
11 Taxes on failure to distribute income (section 4942) (does not apply for years the organization was a private operating foundation as defined in section 4942(j)(3) or 4942(j)(5)):		
a At the end of tax year 1993, did the organization have any undistributed income (lines 5d and 6e, Part XIII) for tax year(s) beginning before 1993? If "Yes," list the years	11a	X
b If 11a is "Yes," is the organization applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the undistributed income for ALL such years? (If "Yes," attach statement - see instructions.)	11b	N/A
c If the provisions of section 4942(a)(2) are being applied to ANY of the years listed in 11a, list the years here.		
12 Taxes on excess business holdings (section 4943):		
a Did the organization hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	12a	X
b If "Yes," did it have excess business holdings in 1993 as a result of (1) any purchase by the organization 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 organization had excess business holdings in 1993.)	12b	N/A
13 Taxes on investments that jeopardize charitable purposes (section 4944):		
a Did the organization invest during the year any amount in a manner that would jeopardize its charitable purposes?	13a	X
b Did the organization 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 on the first day of the tax year beginning in 1993?	13b	X
14 Taxes on taxable expenditures (section 4945) and political expenditures (section 4955):		
a During the year did the organization pay or incur any amount to:		
(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?	14a(1)	X
(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?	14a(2)	X
(3) Provide a grant to an individual for travel, study, or other similar purposes?	14a(3)	X
(4) Provide a grant to an organization, other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)?	14a(4)	X
(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?	14a(5)	X
b If the answer is "Yes" to any of questions 14a(1) through (5), were all such transactions excepted transactions as described in Regulations section 53.4945 or Notice 93-41, 1993-27, I.R.B. 137.	14b	N/A
c If the answer is "Yes" to question 14a(4), does the organization claim exemption from the tax because it maintained expenditure responsibility for the grant? If "Yes," attach the statement required by Regulations section 53.4945-5(d).	14c	N/A
15 Did any persons become substantial contributors during the tax year? If "Yes" attach a schedule listing their names and addresses.	15	X
16 During this tax year, did the organization maintain any part of its accounting/tax records on a computerized system?	16	X
17 a Did anyone request to see either the organization's annual return or its exemption application (or both)?	17a	X
b If "Yes," did the organization comply pursuant to the instructions? (See General Instruction D.)	17b	N/A
18 The books are in care of <u>J. P. GUERIN</u> Telephone no. <u>2136839574</u> Located at <u>355 S. GRAND AVE. 347</u> L. LA. ZIP code <u>90071</u>		
19 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041, U.S. Fiduciary Income Tax Return. - Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the year <u>19</u>		

**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) Contributions to employee benefit plans and deferred compensation	(d) Expense account, other allowances	(e) Compensation (if not paid, enter -0-)
SEE STATEMENT 8		-0-	-0-	5,000.

Part VIII Information About Officers, Directors, Trustees, etc. (continued)

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 \$30,000	(b) Title and average hours per week devoted to position	(c) Contributions to employee benefit plans and deferred compensation	(d) Expense account, other allowances	(e) Compensation
NO EMPLOYEES-NO COMPENSATION PAID-NOT APPLICABLE		NONE	NONE	NONE

Total number of other employees paid over \$30,000 . . . . . NONE

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

(a) Name and address of each person paid more than \$30,000	(b) Type of service	(c) Compensation
NO COMPENSATION PAID-NOT APPLICABLE		NONE

Total number of others receiving over \$30,000 for professional services . . . . . NONE

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 NOT APPLICABLE	
2	
3	
4	

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

Describe any program-related investments made by the foundation during the tax year.	Amount
1 NOT APPLICABLE	
2	
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	1,120,950.
b	Average of monthly cash balances	1b	176,263.
c	Fair market value of all other assets (see instructions)	1c	44,171.
d	Total (add lines 1a, b, and c)	1d	1,341,384.
e	Reduction claimed for blockage or other factors (attach detailed explanation) ▶	1e	
2	Acquisition indebtedness applicable to line 1 assets	2	NONE
3	Line 1d minus line 2	3	1,341,384.
4	Cash deemed held for charitable activities - Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	20,121.
5	Net value of noncharitable-use assets - Line 3 minus line 4 (Enter in Part V, line 4.)	5	1,321,263.
6	Minimum investment return (Enter 5% of line 5.)	6	66,063.

**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	66,063.
2a	Tax on investment income for 1993 from Part VI, line 5	2a	1,094.
b	Income tax under subtitle A, for 1993	2b	
c	Line 2a plus line 2b	2c	1,094.
3	Distributable amount before adjustments (line 1 minus line 2c)	3	64,969.
4a	Recoveries of amounts treated as qualifying distributions	4a	NONE
b	Income distributions from section 4947(a)(2) trusts	4b	
c	Line 4a plus line 4b	4c	NONE
5	Line 3 plus line 4c	5	64,969.
6	Deduction from distributable amount (see instructions)	6	NONE
7	Distributable amount as adjusted (line 5 minus line 6). (Also enter in Part XIII, line 1.)	7	64,969.

**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	57,188.
b	Program-related investments - total of lines 1-3 of Part IX-B	1b	NONE
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	NONE
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	NONE
b	Cash distribution test (attach the required schedule)	3b	NONE
4	Qualifying distributions (add lines 1a through 3b). Enter in Part V, line 8 and Part XIII, line 4.)	4	57,188.
5	Organizations 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	NONE
6	Adjusted qualifying distributions (line 4 minus line 5)	6	57,188.

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 1992	(c) 1992	(d) 1993
1 Distributable amount for 1993 from Part XI, line 7				64,969.
2 Undistributed income, if any, as of the end of 1992:				
a Enter amount for 1992 only			NONE	
b Total for prior years:		NONE		
3 Excess distributions carryover, if any, to 1993:				
a From 1988	97,208.			
b From 1989	NONE			
c From 1990	NONE			
d From 1991	7,110.			
e From 1992	NONE			
f Total of lines 3a through e	104,18.			
4 Qualifying distributions for 1993 from Part XII, line 4:	57,188.			
a Applied to 1992, but not more than line 2a			NONE	
b Applied to undistributed income of prior years (Election required - see instructions)		NONE		
c Treated as distributions out of corpus (Election required - see instructions)	NONE			
d Applied to 1993 distributable amount				57,188.
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 1993 (If an amount appears in column (d), the same amount must be shown in column (a).)	7,781.			7,781.
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	96,537.			
b Prior years' undistributed income (line 2b minus line 4b)		NONE		
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		NONE		
d Subtract line 6c from line 6b. Taxable amount - see instructions		NONE		
e Undistributed income for 1992 (line 2a minus line 4a). Taxable amount - see instructions			NONE	
f Undistributed income for 1993 (line 1 minus lines 4d and 5). This amount must be distributed in 1994				
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(E) or 4942(g)(3) (see instructions)	NONE			
8 Excess distributions carryover from 1988 not applied on line 5 or line 7 (see instructions)	89,427.			
9 Excess distributions carryover to 1994 (line 6a minus lines 7 and 8)	7,110.			
10 Analysis of line 9:				
a Excess from 1989	NONE			
b Excess from 1990	NONE			
c Excess from 1991	7,110.			
d Excess from 1992	NONE			
e Excess from 1993	NONE			



**Part XIV Private Operating Foundations (see Instructions and Part VII, question 9)**

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 1993, enter the date of the ruling . . . . .

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

	Tax year		Prior 3 years		
	(a) 1993	(b) 1992	(c) 1991	(d) 1990	(e) Total
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X (for 1992 and 1993; previously Part IX) . . . . .					
b 85% of line 2a . . . . .					
c Qualifying distributions from Part XII, line 4 (for 1991 thru 1993; previously Part XIII, line 6) . . . . .					
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 (line 2c minus line 2d) . . . . .					
3 Complete 3a, b, or c for the alternative test rolled upon:	NOT APPLICABLE FOR THIS RETURN				
a "Assets" alternative test - enter:					
(1) Value of all assets . . . . .					
(2) Value of assets qualifying under section 4942(j)(3)(B) . . . . .					
b "Endowment" alternative test - Enter 2/3 of minimum investment return shown in Part X, line 6, (for 1991 thru 1993; previously Part IX, line 6) . . . . .					
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)(ii) . . . . .					
(3) Largest amount of support from an exempt organization . . . . .					
(4) Gross investment income . . . . .					

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

**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).)

N/A

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.

N/A

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

Check here  if the organization only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the organization 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 of the person to whom applications should be addressed:  
**SEE LIST OF ATTACHED OFFICERS, DIRECTORS & TRUSTEES**

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

**SEE ATTACHED STATEMENT**

c Any submission deadlines:

**SEE ATTACHED STATEMENT**

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

**SEE ATTACHED STATEMENT**

**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  SEE ATTACHED LIST OF ALL 501c(3) ORGANIZATIONS				57,188
<b>Total</b> ..... ▶ 3a				57,188
b Approved for future payment  NONE				
<b>Total</b> ..... ▶ 3b				





(When required)

RECORDING REQUESTED BY AND MAIL TO:

**DAILY COMMERCE**

...Since 1917...

915 East First Street P.O. Box 54026  
Los Angeles, California 90054-0026  
Telephone (213) 229-5300  
Fax (213) 680-3682

J. P. GUERIN  
355 S. GRAND AVE., 34TH FLOOR  
LOS ANGELES CA 90071

**Proof of Publication**

**(2015.5 C.C.P.)**

State of California )  
County of Los Angeles ) SS

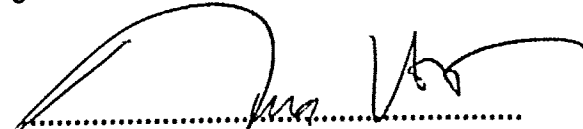
**THE GUERIN FOUNDATION**

I am a citizen of the United States and a resident of the County of Los Angeles; I am over the age of eighteen years, and not a party to or interested in the above entitled matter. I am the principal clerk of the printer and publisher of the DAILY COMMERCE, a daily newspaper printed and published in the English language in the City of Los Angeles, and adjudged a newspaper of general circulation as defined by the laws of the State of California by the Superior Court of County of Los Angeles, State of California, under date of June 17, 1952, Case No. 599,760. That the notice, of which the annexed is a printed copy, has been published in each regular and entire issue of said newspaper and not in any supplement thereof on the following dates, to-wit:

01/26/95

EXECUTED ON : 01/26/95  
AT LOS ANGELES, CALIFORNIA

I certify (or declare) under penalty of perjury that the foregoing is true and correct.

  
.....  
Signature

*This space for filing stamp only*

DJC7326116

**NOTICE OF AVAILABILITY  
OF ANNUAL RETURN**

Pursuant to Section 6104(d) of the Internal Revenue Code, notice is hereby given that the annual return for the fiscal year 1994 of The Guerin Foundation, a private foundation, is available at the foundation's principal office for inspection during regular business hours from 10:30 a.m. to 3:00 p.m. by any citizen who requests it within 180 days after the date of this publication.

The foundation's principal office is located at 355 S. Grand Ave., 34th Floor, Los Angeles, California 90071-5300.

The principal manager of the foundation is:

J. P. Guerin, 213-683-9574  
DC-DJC73,9116

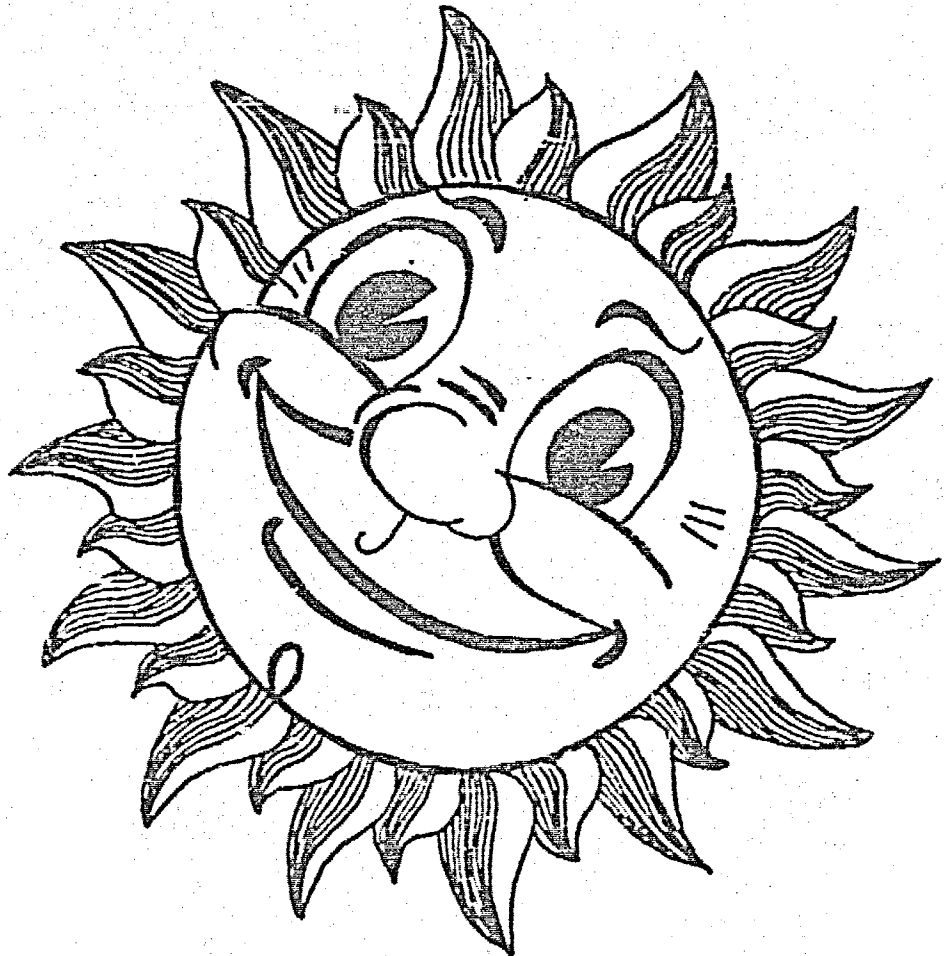
01/23

FORM 990-PF - PART IV

CAPITAL GAINS AND LOSSES FOR TAX ON INVESTMENT INCOME

Kind of Property		Description				P r o	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)	
98,586.						P06/03/93	05/04/93	
			74,513.				24,073.	
						P06/04/92	01/04/93	
1,450.							1,450.	
						P06/04/92	05/27/93	
1,560.			926.				634.	
						P05/11/94	05/27/93	
6.							6.	
						P05/27/94	05/27/93	
10.							10.	
						P03/15/94	08/15/93	
170.							170.	
TOTAL GAIN(LOSS) .....							26,343.	

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FORM 990PF, PART I - CONTRIBUTIONS, GIFTS AND GRANTS RECEIVED  
-----

NAME AND ADDRESS  
-----

BUFFALO NEWS (DIVISION OF BERKSHIRE  
HATHAWAY)

12/29/93

5,330.

TOTAL CONTRIBUTION AMOUNTS

-----  
5,330.  
-----



FORM 990PF, PART 1 - INTEREST ON TEMPORARY CASH INVESTMENTS

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS
MERR'LL LYNCH	4,043.
FIRST INTERSTATE BANK	504.
CARLSON MORTGAGE	3,582.
TOTALS	<u>8,129.</u>

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

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS
U.S. TREASURY NOTE	22,875.
MISC. DIV.	-----2,989-
TOTALS	25,864.

FORM 990PF, PART I - TAXES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS
INTERNAL REVENUE SERVICE	111.
TOTALS	111.

FORM 990PF, PART I - OTHER EXPENSES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS
FRANCHISE TAX BOARD FILING FEE	10.
MISCELLANEOUS EXPENSE	82.
STATE DOMESTIC FEES	5.
TOTALS	<u>97.</u>

FORM 990PF, PART II - CORPORATE STOCK  
-----

DESCRIPTION  
-----

30 SHS BERKSHIRE HATHAWAY  
135 SHS CITY NATIONAL CORP.  
2,000 SHS EDISON BROS.  
2,875 SHS ICOS CORP.  
MISC. SECURITIES

TOTALS

END OF YEAR ----- BOOK VALUE -----	END OF YEAR ----- FMV -----
220,276.	615,750.
998.	1,282.
63,978.	38,250.
5,537.	4,500.
25,430.	40,596.
-----	-----
316,219.	700,378.
-----	-----

FORM 990PF, PART II - CORPORATE BONDS  
-----

DESCRIPTION  
-----

150,000 DRPEPPER/7UP DUE 11/1/02

TOTALS

END OF YEAR  
-----  
BOOK VALUE  
-----

END OF YEAR  
-----  
FMV  
-----

103,575.

119,812.

-----  
103,575.  
-----

-----  
119,812.  
-----

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

<u>NAME AND ADDRESS</u>	<u>TITLE</u>	<u>TIME DEVOTED TO POSITION</u>	<u>COMPENSATION</u>	<u>CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS</u>	<u>EXPENSE ACCOUNT</u>
J.P. QUERIN 355 S. GRAND AVE 34TH FLOOR LOS ANGELES, CA 90071	PRES	REG	5,000.	NONE	NONE
ELIZABETH ANN DICKINSON 526 S. GENTLEY AVE. LOS ANGELES, CA 90049	V. PRES	REG	NONE	NONE	NONE
CHARLES E. RICKERSHALSER 355 S. GRAND AVE 34TH FLOOR LOS ANGELES, CA 90071	TRUSTEE	REG	NONE	NONE	NONE
CAMILLE G. BOATWRIGHT 355 S. GRAND AVE 34TH FLOOR LOS ANGELES, CA 90071	SEC.	REG	NONE	NONE	NONE
		GRAND TOTALS	5,000.	NONE	NONE







THE GUERIN FOUNDATION  
Los Angeles, California

RETURN OF ORGANIZATION EXEMPT FROM INCOME TAXES

December 1, 1993 to November 30, 1994

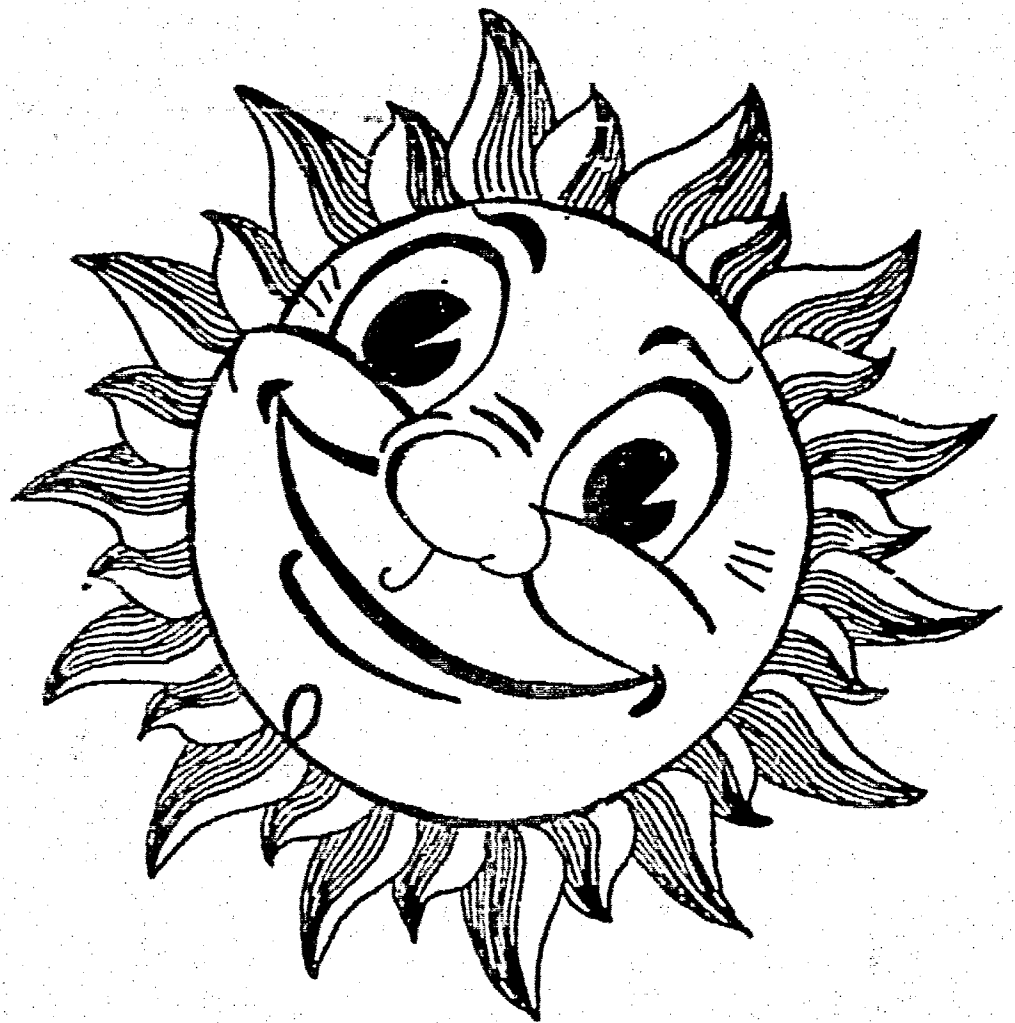
Charitable Assistance

American Cinesatheque 1717 Highland Avenue, Ste 814 Los Angeles, California 90028	50.00
Big Brothers of Los Angeles 1486 Colorado Blvd Los Angeles, California 90041	1,000.00
Neil Bogart Memorial Fund File 54003 Los Angeles, California 90074-4003	500.00
Calif Medical Center Foundation 1401 South Grand Avenue Los Angeles, California 90015	3,700.00
Caring for Babies with Aids P. O. Box 351535 Los Angeles, California 90035	150.00
Center For Reproductive Law 120 Wall Street New York, New York 10005	2,500.00
The Alliance for Children's Rights 1460 4th Street, Suite 306 Santa Monica, California 90401	500.00
Hollygrove Santa on Ice Los Angeles Orphanage 815 North El Centro Avenue Los Angeles, California 90038	250.00
KCET 4401 Sunset Boulevard Los Angeles, California 90027	200.00
Mother's Touch P. O. Box 15996 Beverly Hills, California 90209	5,000.00
Salvation Army 900 W. 9th St. Los Angeles, California 90015	1,000.00
Senior Adult Services 2860 North Park Way San Diego, Calif. 92104-9964	500.00

Scholarship Education

Junipero Serra High School Scholarship Foundation 14830 South Van Ness Ave Gardena, California 90249	1,000.00
Verbum Dei High School 1110 South Central Avenue Los Angeles, California 90051	1,000.00

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THE GUERIN FOUNDATION  
Los Angeles, California

RETURN OF ORGANIZATION EXEMPT FROM INCOME TAXES

December 1, 1993 to November 30, 1994

<u>General Education</u>	<u>Amount</u>
Carousel of Hope	3,000.00
Children's Diabetes Foundation-Denver 777 Grant Street, Suite 302 Denver, Colorado 80204	5,000.00
CPHV 1225 Eye Street NW, Suite 1100 Washington, D.C. 20005	100.00
Constitutional Rights Foundation 601 South Kingsley Drive Los Angeles, California 90005	2,500.00
Curtis School Annual Fund 15871 Mullholand Drive Los Angeles, California 90049	1,000.00
Curtis School Parents Assn. 15871 Mullholand Drive Los Angeles, California 90049	730.00
DFH Auxillary Guild 333 North Prairie Avenue Inglewood, Calif. 90301	250.00
Gonzaga University East 502 Boone Avenue Spokane, Washington 99258	1,000.00
Greater Los Angeles Zoo 533 Zoo Drive Los Angeles, California 90027	1,250.00
Elton John Aids Foundation P. O. Box 52066 Atlanta, Georgia 30355	637.50
Loyola Development Fund 1901 Venice Boulevard Los Angeles, California 90006	1,000.00
Marlborough School 250 S. Rossmore Ave Los Angeles, California 90049	2,500.00
MT Bachelor Academy P. O. Box 7468 Bend, Oregon 97708-7468	100.00
Mountain Lion Preservation Foundation P. O. Box 1896 Sacramento, California 95812	250.00
Planned Parenthood of LA 1613 Third Street Santa Monica, Calif. 90401	150.00

THE GUERIN FOUNDATION  
Los Angeles, California

RETURN OF ORGANIZATION EXEMPT FROM INCOME TAXES

December 1, 1993 to November 30, 1994

General Education - continued

Rape Foundation 1223 Wilshire Blvd., Ste 410 Los Angeles, California 90403	10,000.00
Friends of Robinson Gardens 1008 Elden Way Beverly Hills, California 90210	800.00
St Francis de Sales 116 East 97th Street New York, New York 10029	500.00
St Joseph School 1946 Bathgate Avenue Bronx, New York 10457	1,000.00
Share, Inc. P. O. Box 13342 Beverly Hills, Calif. 90213	50.00
Sierra Club Foundation P. O. Box 52967 Boulder, Colorado 80321-2967	100.00
Times Summer Camp Fund Dept 2799 SCF Pasadena, California 91051	1,000.00
UCLA Athletic Fund Morgan Center 405 Hilgard Avenue Los Angeles, California 90024-1639	5,000.00
YMCA of Metro LA Kids to Camp Program 625 S. New Hampshire Avenue Los Angeles, California 90017	1,000.00
Mission Valley YMCA 5505 Friars Road San Diego, California 92110	500.00
Westside YMCA c/o Phil Jackson 11110 Cashmere Street Los Angeles, California 90049	100.00
Yellowstone Ecosystem Studies P. O. Box 6640 Bozeman, Montana 59771	320.00

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