

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 instructions is at www.irs.gov/form990pf.

OMB No 1545-0052
2017
Open to Public Inspection

For calendar year 2017, or tax year beginning 01-01-2017, and ending 12-31-2017

Name of foundation Esper A Petersen Foundation		A Employer identification number 36-6125570
Number and street (or P O box number if mail is not delivered to street address) 1 E Belvidere Road	Room/suite	B Telephone number (see instructions) (847) 336-0900
City or town, state or province, country, and ZIP or foreign postal code Grayslake, IL 60030		C If exemption application is pending, check here <input type="checkbox"/>
G Check all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Address change <input type="checkbox"/> Name change		D 1. Foreign organizations, check here <input type="checkbox"/> 2 Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
H Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col (c), line 16) ▶ \$ 9,605,016	J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____ (Part I, column (d) must be on cash basis)	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>

Part I Analysis of Revenue and Expenses <small>(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))</small>		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1	Contributions, gifts, grants, etc., received (attach schedule)				
2	Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch B				
3	Interest on savings and temporary cash investments	144	144	144	
4	Dividends and interest from securities	178,039	178,039	178,039	
5a	Gross rents	584,155	584,155	584,155	
b	Net rental income or (loss) 370,035				
6a	Net gain or (loss) from sale of assets not on line 10	36			
b	Gross sales price for all assets on line 6a 75,554				
7	Capital gain net income (from Part IV, line 2)		36		
8	Net short-term capital gain			36	
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	762,374	762,374	762,374	
13	Compensation of officers, directors, trustees, etc	10,000	10,000		
14	Other employee salaries and wages				
15	Pension plans, employee benefits				
16a	Legal fees (attach schedule)	6,731	6,731		
b	Accounting fees (attach schedule)	12,300	4,433		7,867
c	Other professional fees (attach schedule)				
17	Interest				
18	Taxes (attach schedule) (see instructions)	7,622	7,622		
19	Depreciation (attach schedule) and depletion	55,151	55,151		
20	Occupancy	1,209	1,209		
21	Travel, conferences, and meetings	1,917	1,917		
22	Printing and publications				
23	Other expenses (attach schedule)	163,984	163,984		
24	Total operating and administrative expenses. Add lines 13 through 23	258,914	251,047		7,867
25	Contributions, gifts, grants paid	453,950			453,950
26	Total expenses and disbursements. Add lines 24 and 25	712,864	251,047		461,817
27	Subtract line 26 from line 12				
a	Excess of revenue over expenses and disbursements	49,510			
b	Net investment income (if negative, enter -0-)		511,327		
c	Adjusted net income (if negative, enter -0-)			762,374	

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	218,501	143,395	143,395
	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	11,783	6,367	
	10a Investments—U S and state government obligations (attach schedule)			
	b Investments—corporate stock (attach schedule)			
	c Investments—corporate bonds (attach schedule)			
	11 Investments—land, buildings, and equipment basis ▶ _____ 3,375,493 Less accumulated depreciation (attach schedule) ▶ _____ 2,140,607	1,290,037	1,234,886	3,286,000
	12 Investments—mortgage loans			
	13 Investments—other (attach schedule)	4,133,520	4,311,672	6,173,876
	14 Land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
15 Other assets (describe ▶ _____)	1,514	1,745	1,745	
16 Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	5,655,355	5,698,065	9,605,016	
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 ▶ _____)	54,785	47,985	
	23 Total liabilities (add lines 17 through 22)	54,785	47,985	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 24 through 26 and lines 30 and 31.			
	24 Unrestricted	5,600,570	5,650,080	
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 27 through 31.			
	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				
30 Total net assets or fund balances (see instructions)	5,600,570	5,650,080		
31 Total liabilities and net assets/fund balances (see instructions) .	5,655,355	5,698,065		

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	5,600,570
2 Enter amount from Part I, line 27a	2	49,510
3 Other increases not included in line 2 (itemize) ▶ _____	3	
4 Add lines 1, 2, and 3	4	5,650,080
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 30 .	6	5,650,080

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 First Allied	P	2017-06-30	2017-06-30
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 75,554		75,518	36
b			
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
a			36
b			
c			
d			
e			

2 Capital gain net income or (net capital loss)	2	36
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	36

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

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

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

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

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2016	378,529	8,485,243	0 04461
2015	335,310	8,363,192	0 04009
2014	728,285	8,282,351	0 08793
2013	1,026,327	8,107,751	0 12659
2012	424,454	8,427,720	0 05036

2 Total of line 1, column (d)	2	0 349586
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 069917
4 Enter the net value of noncharitable-use assets for 2017 from Part X, line 5	4	9,168,031
5 Multiply line 4 by line 3	5	641,001
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	5,113
7 Add lines 5 and 6	7	646,114
8 Enter qualifying distributions from Part XII, line 4	8	461,817

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

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

Table with 11 rows for excise tax calculations. Includes fields for exempt foundations, tax under section 511, subtitle A tax, and total tax due. Total tax due is 1,867.

Part VII-A Statements Regarding Activities

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

Part VII-A Statements Regarding Activities (continued)

Table with 3 columns: Question, Yes, No. Rows 11-14 regarding controlled entities, distribution to donor advised funds, public inspection requirements, and books in care of.

Located at 1 E Belvidere Road Grayslake IL ZIP+4 60030

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

Table with 3 columns: Question, Yes, No. Row 16 regarding interest in or authority over a bank, securities, or other financial account in a foreign country.

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

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

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

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))?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
	(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
	(3) Provide a grant to an individual for travel, study, or other similar purposes?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
	(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? (see instructions).	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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)? Organizations relying on a current notice regarding disaster assistance check here. ▶		5b	No
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? <i>If "Yes," attach the statement required by Regulations section 53.4945–5(d)</i>	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? <i>If "Yes" to 6b, file Form 8870</i>		6b	No
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
b	If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?		7b	No

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

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

(a) Name and address	Title, and average hours per week (b) devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
Esper A Petersen 1 E Belvedere Road Grayslake, IL 60030	Dir/President 5 00	5,000		
Ann Petersen 9185 Thrasher Los Angeles, CA 90069	Dir/VP, Treas 5 00	5,000		
Leslie Pam 9185 Thrasher Los Angeles, CA 90069	Dir/Secretary 2 00	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	Title, and average hours per week (b) devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				

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

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		

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	
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	
2	
All other program-related investments. See instructions	
3	

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	5,734,942
b	Average of monthly cash balances.	1b	286,704
c	Fair market value of all other assets (see instructions).	1c	3,286,000
d	Total (add lines 1a, b, and c).	1d	9,307,646
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation).	1e	0
2	Acquisition indebtedness applicable to line 1 assets.	2	
3	Subtract line 2 from line 1d.	3	9,307,646
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	139,615
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4.	5	9,168,031
6	Minimum investment return. Enter 5% of line 5.	6	458,402

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	458,402
2a	Tax on investment income for 2017 from Part VI, line 5.	2a	10,227
b	Income tax for 2017 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	10,227
3	Distributable amount before adjustments. Subtract line 2c from line 1.	3	448,175
4	Recoveries of amounts treated as qualifying distributions.	4	
5	Add lines 3 and 4.	5	448,175
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	448,175

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	461,817
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	461,817
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	
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	461,817

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 2016	(c) 2016	(d) 2017
1 Distributable amount for 2017 from Part XI, line 7				448,175
2 Undistributed income, if any, as of the end of 2017				
a Enter amount for 2016 only.			414,861	
b Total for prior years 20___, 20___, 20___				
3 Excess distributions carryover, if any, to 2017				
a From 2012.				
b From 2013.				
c From 2014.				
d From 2015.				
e From 2016.				
f Total of lines 3a through e.				
4 Qualifying distributions for 2017 from Part XII, line 4 ▶ \$ <u>461,817</u>				
a Applied to 2016, but not more than line 2a			414,861	
b Applied to undistributed income of prior years (Election required—see instructions).				
c Treated as distributions out of corpus (Election required—see instructions).	0			
d Applied to 2017 distributable amount.				46,956
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2017 (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 2016 Subtract line 4a from line 2a Taxable amount—see instructions				
f Undistributed income for 2017 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2018				401,219
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 2012 not applied on line 5 or line 7 (see instructions).				
9 Excess distributions carryover to 2018. Subtract lines 7 and 8 from line 6a				
10 Analysis of line 9				
a Excess from 2013.				
b Excess from 2014.				
c Excess from 2015.				
d Excess from 2016.				
e Excess from 2017.				

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

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2017, enter the date of the ruling. ▶

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

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

	Tax year	Prior 3 years			(e) Total
	(a) 2017	(b) 2016	(c) 2015	(d) 2014	
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 organization had \$5,000 or more in assets at any time during the year—see instructions.)

1 Information Regarding Foundation Managers:

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

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

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

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

a The name, address, and telephone number or e-mail address of the person to whom applications should be addressed
 Esper A Petersen Foundation
 1 E Belvidere Road
 Grayslake, IL 60030
 (847) 336-0900

b The form in which applications should be submitted and information and materials they should include
 No required form - Solicitations should include specific plans for the use of grants received, proof of 501(c)(3) status, and financial information regarding the organization

c Any submission deadlines
 No specific deadlines

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors
 Any restrictions are determined during the evaluation process

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i> See Additional Data Table				
Total ▶ 3a				453,950
b <i>Approved for future payment</i>				
Total ▶ 3b				

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

Part XVII

- 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...
a Transfers from the reporting foundation to a noncharitable exempt organization of
(1) Cash.
(2) Other assets.
b Other transactions
(1) Sales of assets to a noncharitable exempt organization.
(2) Purchases of assets from a noncharitable exempt organization.
(3) Rental of facilities, equipment, or other assets.
(4) Reimbursement arrangements.
(5) Loans or loan guarantees.
(6) Performance of services or membership or fundraising solicitations.
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees.
d If the answer to any of the above is "Yes," complete the following schedule

Table with 3 columns: Question ID, Yes, No. Rows include 1a(1), 1a(2), 1b(1) through 1b(6), and 1c.

Table with 4 columns: (a) Line No, (b) Amount involved, (c) Name of noncharitable exempt organization, (d) Description of transfers, transactions, and sharing arrangements. Multiple empty rows.

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...

Table with 3 columns: (a) Name of organization, (b) Type of organization, (c) Description of relationship. Empty rows.

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.

Sign Here section with fields for Signature of officer or trustee, Date (2018-04-30), and Title.

May the IRS discuss this return with the preparer shown below (see instr)? [X] Yes [] No

Paid Preparer Use Only section with fields for Preparer's name (Douglas J Taveirne), Signature, Date, Check if self-employed, PTIN (P00165266), Firm's name (Dam Snell & Taveirne Ltd), Firm's address (21 Rollins Road, Fox Lake, IL 60020), and Firm's EIN (36-3286666).

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
Villa Esperanza 2060 E Villa Street Pasadena, CA 91107				
Los Angeles Opera 135 North Grand Ave Los Angeles, CA 90012				
CLARE Foundation 909 Pico Blvd Santa Monica, CA 90405				
Planned Parenthood 1920 Marengo St Los Angeles, CA 90033				
Cedar Sinai Medical Center 8700 Beverly Blvd Los Angeles, CA 90048				
Total 3a	▶			453,950

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
Salvation Army PO Box 5365 Oxnard, CA 93031		PC	Support the adult rehabilitation center	1,000
Los Angeles Chamber Orchestra 707 Wilshire Blvd Suite 1850 Los Angeles, CA 90017		PC	Support orchestra's education and outreach programs	5,000
West Los Angeles Symphony Inc PO Box 25115 Los Angeles, CA 90028		PC	To help bring world-class musical experiences to the greater Los Angeles area	2,500
St John's Health Care Found 1600 N Rose Ave Oxnard, CA 93030		PC	Provide high-quality compassionate healthcare to the community	20,000
Beverly Hills Women's Club 1700 Chevy Chase Drive Beverly Hills, CA 90210		PC	Community resources for education, lectures and cultural events	400
Total ▶ 3a				453,950

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
Madison Project at Santa Monica Col 1900 Pico Blvd Santa Monica, CA 90405		PC	To support education programs for the Broad Stage	16,500
National Rifle Assn Foundation 2029 Verdugo Blvd 1026 Montrose, CA 91020			To promote police training, firearm safety, marksmanship, hunting and self-defense training	5,000
Friends of Robinson Gardens 1008 Elden Way Beverly Hills, CA 90210		PC	To preserve and restore the Virginia Robinson gardens and estate	12,250
Grayslake Lions Club Foundation PO Box 201 Grayslake, IL 60030		PC	To support Shop with a Cop during the holiday season	500
Camarillo Hospice 400 Rosewood Ave 102 Camarillo, CA 93010		PC	To support the general fund, volunteer hospice & grief support center	1,000
Total ▶ 3a				453,950

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
Funds for Resource Conservation PO Box 147 Somis, CA 93066			To support agriculture education	50,000
Help Them to Hope PO Box 364 Gurnee, IL 60031			PC To provide support and assistance for Lake County people in need	5,000
New West Symphony Association 2100 E Thousand Oaks Blvd Ste D Thousand Oaks, CA 91362			PC Continuation & expansion of tuition-free after school music programs	60,000
Burnon Inc dba Rubicon Theatre Comp 1006 E Main St Ventura, CA 93001			PC To support innovative theatrical productions, festivals, special events and educational programs	30,000
Ventura County Deputy Sheriff Charl PO Box 911 Camarillo, CA 93011			GOV To support the annual drive which supports the community	6,000
Total ▶ 3a				453,950

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

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Name and address (home or business)				
a <i>Paid during the year</i>				
Leela Institute 7615 Glade Ave 120 Canoga Park, CA 92821		PC	To support dance programs spanning Eastern & Western cultures	2,000
Limitless Christian Fellowship 500 E First St Brea, CA 92821		PC	To provide educational and excursion programs for homeless children	25,000
Party with a Purpose 3495 Ridgeford Dr Westlake Village, CA 91361		PC	To help needy teenagers in Los Angeles to have a meaningful Christmas	5,000
Village of Grayslake 10 S Seymour Grayslake, IL 60030		GOV	To share engaging programs and exhibitions through the years	6,500
Alzheimers Greater Los Angeles 4221 Wilshire Blvd Suite 400 Los Angeles, CA 90010		PC	To support Alzheimers research	1,000
Total ▶ 3a				453,950

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

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Name and address (home or business)				
a <i>Paid during the year</i>				
Bethania Lutheran Church 603 Atterdag Road Solvag, CA 93463				
Calif Found for Agriculture in Clas 2300 River Plaza Drive Sacramento, CA 95833		PC	To assist with maintenance at the cemetery	1,000
Found for Pleasant Valley Recs Park 1605 Burnley St Camarillo, CA 93010		PC	To increase awareness & understanding of agriculture among California's educators & students	2,500
Found for Pleasant Valley Recs Park 1605 Burnley St Camarillo, CA 93010		PC	To provide volunteer, charitable & financial support for public parks, facilities and recreation programs which benefit the Pleasant Valley Recreation and Park District	300
Friends of GreystonePO Box 16938 Beverly Hills, CA 90210				
Internat'l Fund for Animal Welfare 290 Summer Street Yarmouthport, MA 02675		PC	To support programs at Greystone	1,000
Total	3a ▶			453,950

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
Royal Family KIDS Inc 500 High Point Drive Ventura, CA 93003				
Somis Christian Community Church 1621 Patricia Avenue Simi Valley, CA 93065		PC	To provide positive lasting memories of a loving Christian environment for those hurting children in the community	5,000
Temple Emanuel of Beverly Hills 8844 Burton Way Beverly Hills, CA 90211				
Ventura County Medical Resource Fou 199 Figueroa Street Second Floor Ventura, CA 93001		PC	To provide dental & vision care services to vulnerable, low-income children & seniors and to provide survivorship wellness retreats for women undergoing cancer treatment at local hospitals	7,000
Women's Reproductive Rights Assista 2934 1/2 Beverly Glen Circle 169 Los Angeles, CA 90077				
Total 3a				453,950

TY 2017 Accounting Fees Schedule

Name: Esper A Petersen Foundation

EIN: 36-6125570

Software ID: 17005038

Software Version: 2017v2.2

Accounting Fees Schedule

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Dam, Snell & Taveirne, Ltd	10,500	2,633	0	7,867
Nordic Properties, Ltd	1,800	1,800	0	0

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2017 Depreciation Schedule

Name: Esper A Petersen Foundation

EIN: 36-6125570

Software ID: 17005038

Software Version: 2017v2.2

Description of Property	Date Acquired	Cost or Other Basis	Prior Years' Depreciation	Computation Method	Rate / Life (# of years)	Current Year's Depreciation Expense	Net Investment Income	Adjusted Net Income	Cost of Goods Sold Not Included
Roof	1991-06-30	37,727	30,598	SL	31 5000	1,198	1,198		
Improvement	1992-06-30	5,142	4,002	SL	31 5000	163	163		
Roof	1994-06-30	1,500	913	SL	2 56 %	38	38		
Doors	1994-06-30	2,550	1,661	SL	39 0000	65	65		
Improvement	1996-06-30	8,300	4,298	SL	39 0000	213	213		
Doors	1996-06-30	6,990	3,949	SL	39 0000	179	179		
HVAC	1997-06-30	3,050	1,625	SL	39 0000	78	78		
Improvements	1997-06-30	5,228	2,789	SL	39 0000	134	134		
Improvements	1998-06-30	8,564	4,315	SL	39 0000	220	220		
Improvements	1998-01-01	125,189	64,645	SL	39 0000	3,210	3,210		
Improvements	1992-06-30	38,419	29,939	SL	31 5000	1,220	1,220		
Improvements	1996-06-30	18,185	10,276	SL	39 0000	466	466		
Improvement	1997-06-30	1,055	561	SL	39 0000	27	27		
Roof	1987-05-01	39,972	37,595	SL	31 5000	1,269	1,269		
HVAC	1993-08-01	6,921	4,539	SL	39 0000	177	177		
Building	1989-06-01	499,420	436,691	SL	31 5000	15,855	15,855		
Sign	1990-06-30	1,000	858	SL	31 5000	32	32		
Improvement	1992-04-01	2,670	2,098	SL	31 5000	85	85		
Roof	1993-05-01	16,677	12,501	SL	31 5000	529	529		
Improvement	1994-06-30	55,270	34,828	SL	39 0000	1,417	1,417		

Description of Property	Date Acquired	Cost or Other Basis	Prior Years' Depreciation	Computation Method	Rate / Life (# of years)	Current Year's Depreciation Expense	Net Investment Income	Adjusted Net Income	Cost of Goods Sold Not Included
2495 - Building	1993-02-12	190,000	138,990	SL	31 5000	6,032	6,032		
Improvement	1993-12-01	171,378	110,713	SL	39 0000	4,394	4,394		
Improvement	1994-06-30	7,870	4,963	SL	39 0000	202	202		
Improvement	1995-06-30	5,434	3,241	SL	39 0000	139	139		
Driveway	1996-06-30	6,264	3,547	SL	39 0000	161	161		
810 Improvements	2002-03-01	14,817	5,621	SL	2 56 %	380	380		
2495 Office renovation	2004-04-13	22,601	7,359	SL	2 56 %	579	579		
2451 Dock pit & leveler	2004-05-31	7,666	2,487	SL	2 56 %	197	197		
2451 Rehab unit 2471	2004-07-28	5,950	1,906	SL	2 56 %	153	153		
2371 Truck dock concrete	2004-06-01	10,462	3,362	SL	2 56 %	268	268		
2451 build-out Taz Freigh	2005-03-23	97,822	29,577	SL	2 56 %	2,508	2,508		
4250 Building	2014-02-01	148,042	10,919	SL	2 56 %	3,796	3,796		
4250 Roof	2014-02-01	20,510	1,513	SL	2 56 %	526	526		
2371-2385 Roof	2013-07-03	167,508	14,857	SL	2 56 %	4,295	4,295		
4250 Fire alarm system	2014-02-01	10,378	765	SL	2 56 %	266	266		
4250 Garage doors	2014-02-01	3,315	244	SL	2 56 %	85	85		
4250 6 doors	2014-02-01	1,030	75	SL	2 56 %	26	26		
4250 Renovation	2014-02-01	150,235	11,080	SL	2 56 %	3,852	3,852		
4250 Carpet	2014-02-01	4,572	2,573	200DB	12 49 %	571	571		
4250 Sprnkler system	2014-02-01	5,693	420	SL	2 56 %	146	146		

TY 2017 General Explanation Attachment

Name: Esper A Petersen Foundation

EIN: 36-6125570

Software ID: 17005038

Software Version: 2017v2.2

General Explanation Attachment

Identifier	Return Reference	Explanation	
1		General Explanation Supplemental Information for Form 990-PF	SCHEDULE OF OTHER ASSETS, Form 990-PF, Part II, Line 13 The following represents the market value of investments held by the Foundation at First Allied as of December 31, 2017 Detailed account statements are available at the Foundations office Money Market \$ 356,140 Equities 3,339,022 Mutual funds 2,002,330 Exchange-traded products 349,085 Fixed income 127,299 ----- Total \$6,173,876 =====

TY 2017 Investments - Land Schedule**Name:** Esper A Petersen Foundation**EIN:** 36-6125570**Software ID:** 17005038**Software Version:** 2017v2.2

Category/ Item	Cost/Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
Buildings	2,977,940	2,140,607	837,333	3,286,000
Land	397,553		397,553	

TY 2017 Legal Fees Schedule**Name:** Esper A Petersen Foundation**EIN:** 36-6125570**Software ID:** 17005038**Software Version:** 2017v2.2

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Gould & Ratner LLP	5,358	5,358	0	0
Law Offices of Timm & Garfinkel	77	77	0	0
Lawrence C Jaynes	1,296	1,296	0	0

TY 2017 Other Assets Schedule**Name:** Esper A Petersen Foundation**EIN:** 36-6125570**Software ID:** 17005038**Software Version:** 2017v2.2**Other Assets Schedule**

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
Utility deposit	1,514	1,745	1,745

TY 2017 Other Expenses Schedule**Name:** Esper A Petersen Foundation**EIN:** 36-6125570**Software ID:** 17005038**Software Version:** 2017v2.2**Other Expenses Schedule**

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Investment fee	50	50		
Office and insurance	4,965	4,965		
Rental Expenses	158,969	158,969		

TY 2017 Other Liabilities Schedule**Name:** Esper A Petersen Foundation**EIN:** 36-6125570**Software ID:** 17005038**Software Version:** 2017v2.2

Description	Beginning of Year - Book Value	End of Year - Book Value
Tenant's deposits	54,366	47,566
Miscellaneous payable	419	419

TY 2017 Taxes Schedule**Name:** Esper A Petersen Foundation**EIN:** 36-6125570**Software ID:** 17005038**Software Version:** 2017v2.2

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Excise tax based on investment income	7,622	7,622		