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Return of Private Foundation

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

2013

Department of the Treasury
Internal Revenue Service

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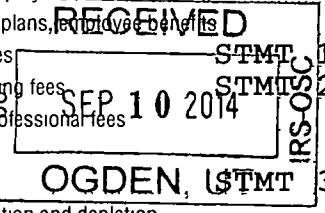
For calendar year 2013 or tax year beginning

, and ending

Name of foundation PACIFIC BLUE FOUNDATION		A Employer identification number 56-2476116
Number and street (or P O box number if mail is not delivered to street address) P.O. BOX 2014	Room/suite	B Telephone number 858-829-7842
City or town, state or province, country, and ZIP or foreign postal code LA JOLLA, CA 92037		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) \$ 44,986.	J Accounting method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>

SCANNED SEP 17 2014

Part I Analysis of Revenue and Expenses <small>(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a))</small>	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue				
1 Contributions, gifts, grants, etc., received	265,000.			
2 Check <input type="checkbox"/> if the foundation is not required to attach Sch. B				
3 Interest on savings and temporary cash investments				
4 Dividends and interest from securities				
5a Gross rents				
b Net rental income or (loss)				
6a Net gain or (loss) from sale of assets not on line 10				
b Gross sales price for all assets on line 6a				
7 Capital gain net income (from Part IV, line 2)		0.		
8 Net short-term capital gain			0.	
9 Income modifications				
10a Gross sales less returns and allowances				
b Less Cost of goods sold				
c Gross profit or (loss)				
11 Other income				
12 Total Add lines 1 through 11	265,000.	0.	0.	
Operating and Administrative Expenses				
13 Compensation of officers, directors, trustees, etc	0.	0.	0.	0.
14 Other employee salaries and wages				
15 Pension plans, health and life insurance benefits				
16a Legal fees	2,112.	0.	0.	2,112.
b Accounting fees	2,885.	0.	0.	2,885.
c Other professional fees				
17 Interest				
18 Taxes	7,634.	0.	0.	7,634.
19 Depreciation and depletion	1,238.	0.	0.	
20 Occupancy	738.	0.	0.	738.
21 Travel, conferences, and meetings	83,671.	0.	0.	83,671.
22 Printing and publications				
23 Other expenses	167,563.	0.	0.	167,563.
24 Total operating and administrative expenses Add lines 13 through 23	265,841.	0.	0.	264,603.
25 Contributions, gifts, grants paid	23,231.			23,231.
26 Total expenses and disbursements Add lines 24 and 25	289,072.	0.	0.	287,834.
27 Subtract line 26 from line 12:				
a Excess of revenue over expenses and disbursements	-24,072.			
b Net investment income (if negative, enter -0-)		0.		
c Adjusted net income (if negative, enter -0-)			0.	



Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only		
		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing	51,094.	44,257.	44,257.
	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			
	7 Other notes and loans receivable ▶			
	Less: allowance for doubtful accounts ▶			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges	15,997.		
	10a Investments - U.S. and state government obligations			
	b Investments - corporate stock			
	c Investments - corporate bonds			
	11 Investments - land, buildings, and equipment basis ▶			
Less accumulated depreciation ▶				
12 Investments - mortgage loans				
13 Investments - other				
14 Land, buildings, and equipment: basis ▶	43,118.			
Less accumulated depreciation STMT 5 ▶	42,389.	1,967.	729.	
15 Other assets (describe ▶)				
16 Total assets (to be completed by all filers - see the instructions Also, see page 1, item 1)	69,058.	44,986.	44,986.	
Liabilities	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable			
	22 Other liabilities (describe ▶)			
23 Total liabilities (add lines 17 through 22)	0.	0.		
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ <input type="checkbox"/>			
	and complete lines 24 through 26 and lines 30 and 31			
	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ <input checked="" type="checkbox"/>			
	and complete lines 27 through 31			
	27 Capital stock, trust principal, or current funds	0.	0.	
28 Paid-in or capital surplus, or land, bldg., and equipment fund	0.	0.		
29 Retained earnings, accumulated income, endowment, or other funds	69,058.	44,986.		
30 Total net assets or fund balances	69,058.	44,986.		
31 Total liabilities and net assets/fund balances	69,058.	44,986.		

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	69,058.
2 Enter amount from Part I, line 27a	2	-24,072.
3 Other increases not included in line 2 (itemize) ▶	3	0.
4 Add lines 1, 2, and 3	4	44,986.
5 Decreases not included in line 2 (itemize) ▶	5	0.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	44,986.

Part IV Capital Gains and Losses for Tax on Investment Income

1a	(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)	(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
b	NONE			
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			(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			
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	
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). If (loss), enter -0- in Part I, line 8		3	

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))
2012	257,185.	0.	.000000
2011	414,282.	0.	.000000
2010	277,083.	0.	.000000
2009	290,611.	0.	.000000
2008	164,765.	0.	.000000

2	Total of line 1, column (d)	2	.000000
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	.000000
4	Enter the net value of noncharitable-use assets for 2013 from Part X, line 5	4	
5	Multiply line 4 by line 3	5	0.
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	0.
7	Add lines 5 and 6	7	0.
8	Enter qualifying distributions from Part XII, line 4	8	287,834.

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

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

1a	Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary-see instructions)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b	1	0.
c	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b).		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	2	0.
3	Add lines 1 and 2	3	0.
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	0.
6	Credits/Payments:		
a	2013 estimated tax payments and 2012 overpayment credited to 2013	6a	
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	0.
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	0.
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 to be: Credited to 2014 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	11	

Part VII-A Statements Regarding Activities

	Yes	No
1a		X
1b		X
1c		X
d		
e		
2		X
3		X
4a		X
4b		
5		X
6	X	
7	X	
8a		
8b	X	
9	X	
10		X

N/A

Part VII-A Statements Regarding Activities (continued)

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? Website address ► WWW.PACIFICBLUEFOUNDATION.ORG	13	X	
14	The books are in care of ► THE FOUNDATION Telephone no. ► 858-829-7842 Located at ► P.O. BOX 2014, LA JOLLA, CA ZIP+4 ► 92037			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the year	15	N/A	
16	At any time during calendar year 2013, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country ► FIJI	16	X	

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

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

		Yes	No
1a	During the year did the foundation (either directly or indirectly):		
(1)	Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(2)	Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(3)	Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(4)	Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
(5)	Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(6)	Agree to pay money or property to a government official? (Exception Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? Organizations relying on a current notice regarding disaster assistance check here	1b	X
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 2013?	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 2013, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2013? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," list the years ► _____, _____, _____, _____		
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions.)	2b	N/A
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ► _____, _____, _____, _____		
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	If "Yes," did it have excess business holdings in 2013 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 2013)	3b	N/A
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 2013?	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 509(a)(1), (2), or (3), or section 4940(d)(2)? 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)? Organizations relying on a current notice regarding disaster assistance check here 5b X

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? **SEE STATEMENT 7** 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 6b X

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? *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? **N/A** 7b

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

1 List all officers, directors, trustees, foundation managers and their compensation.

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (if not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
SEE STATEMENT 6		0.	0.	0.

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

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

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

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

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

(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 ▶ 0

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1 PACIFIC BLUE FOUNDATION PROVIDES BASIC RESEARCH, EDUCATION, ENCOURAGEMENT AND DISSEMINATION OF SUSTAINABLE TECHNOLOGIES AND INDUSTRIES IN THE REGION OF THE ISLAND NATIONS OF THE	289,071.
2 SOUTH PACIFIC WITH THE ULTIMATE GOAL OF PRESERVING AND PROMOTING THE BIOLOGICAL AND CULTURAL DIVERSITY OF THE REGION.	0.
3	
4	

Part IX-B Summary of Program-Related Investments

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.	Amount
1 N/A	
2	
All other program-related investments. See instructions.	
3	
Total. Add lines 1 through 3 ▶	0.

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

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

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	
2a	Tax on investment income for 2013 from Part VI, line 5	2a	
b	Income tax for 2013. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	
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	

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	287,834.
b	Program-related investments - total from Part IX-B	1b	0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3 Amounts set aside for specific charitable projects that satisfy the:			
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	287,834.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b	5	0.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	287,834.

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)

N/A

	(a) Corpus	(b) Years prior to 2012	(c) 2012	(d) 2013
1 Distributable amount for 2013 from Part XI, line 7				
2 Undistributed income, if any, as of the end of 2013				
a Enter amount for 2012 only				
b Total for prior years:				
3 Excess distributions carryover, if any, to 2013:				
a From 2008				
b From 2009				
c From 2010				
d From 2011				
e From 2012				
f Total of lines 3a through e				
4 Qualifying distributions for 2013 from Part XII, line 4: ▶ \$				
a Applied to 2012, but not more than line 2a				
b Applied to undistributed income of prior years (Election required - see instructions)				
c Treated as distributions out of corpus (Election required - see instructions)				
d Applied to 2013 distributable amount				
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2013 (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 2012. Subtract line 4a from line 2a. Taxable amount - see instr.				
f Undistributed income for 2013. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2014				
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)				
8 Excess distributions carryover from 2008 not applied on line 5 or line 7				
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a				
10 Analysis of line 9:				
a Excess from 2009				
b Excess from 2010				
c Excess from 2011				
d Excess from 2012				
e Excess from 2013				

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

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 2013, enter the date of the ruling

10/12/05

b Check box to indicate whether the foundation is a private operating foundation described in section

4942(j)(3) or 4942(j)(5)

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

Tax year	Prior 3 years			(e) Total
(a) 2013	(b) 2012	(c) 2011	(d) 2010	
0.	0.	0.	0.	0.
0.	0.	0.	0.	0.

b 85% of line 2a

c Qualifying distributions from Part XII, line 4 for each year listed

287,834.	257,185.	414,282.	277,083.	1,236,384.
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d Amounts included in line 2c not used directly for active conduct of exempt activities

23,231.	100.	15,000.	0.	38,331.
---------	------	---------	----	---------

e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c

264,603.	257,085.	399,282.	277,083.	1,198,053.
----------	----------	----------	----------	------------

3 Complete 3a, b, or c for the alternative test relied upon:

a "Assets" alternative test - enter:

(1) Value of all assets

44,986.	69,058.	52,279.	70,667.	236,990.
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(2) Value of assets qualifying under section 4942(j)(3)(B)(i)

44,986.	69,058.	52,279.	70,667.	236,990.
---------	---------	---------	---------	----------

b "Endowment" alternative test - enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed

				0.
--	--	--	--	----

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)

				0.
--	--	--	--	----

(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)

				0.
--	--	--	--	----

(3) Largest amount of support from an exempt organization

				0.
--	--	--	--	----

(4) Gross investment income

				0.
--	--	--	--	----

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))

BRIAN G. MITCHELL

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

NONE

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

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

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

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				
WOODS HOLE OCEANOGRAPHIC INSTITUTION 266 WOODS HOLE RD MS#25 WOODS HOLE, MA 02543	NONE	501 (C)(3)	GENERAL PURPOSE	7,200.
MINISTRY OF ITAUKEI AFFAIRS PO BOX 2100 GOVERNMENT BUILDING, 87 QUEEN ELIZABETH DRIVE SUVA, FIJI	NONE	NC	GENERAL PURPOSE	16,031.
Total				23,231.
b Approved for future payment				
NONE				
Total				0.

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.

Table with 5 main columns: (a) Business code, (b) Amount, (c) Exclusion code, (d) Amount, (e) Related or exempt function income. Rows include: 1 Program service revenue (a-f), 2 Membership dues and assessments, 3 Interest on savings and temporary cash investments, 4 Dividends and interest from securities, 5 Net rental income or (loss) from real estate (a-b), 6 Net rental income or (loss) from personal property, 7 Other investment income, 8 Gain or (loss) from sales of assets other than inventory, 9 Net income or (loss) from special events, 10 Gross profit or (loss) from sales of inventory, 11 Other revenue (a-e), 12 Subtotal, 13 Total.

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

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

Table with 2 columns: 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).

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

2013

Name of the organization

PACIFIC BLUE FOUNDATION

Employer identification number

56-2476116

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 foundationCheck 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, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.**Special Rules** For a section 501(c)(3) organization 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) and received from any one contributor, during the year, a contribution 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 a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III. For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not total to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions of \$5,000 or more during the year. ▶ \$ _____**Caution.** An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990, or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2013)

Name of organization PACIFIC BLUE FOUNDATION	Employer identification number 56-2476116
--	---

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	<u>BRIAN G. MITCHELL</u> <u>P.O. BOX 2014</u> <u>LA JOLLA, CA 92037</u>	\$ <u>265,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)

Name of organization PACIFIC BLUE FOUNDATION	Employer identification number 56-2476116
--	---

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
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	

Name of organization PACIFIC BLUE FOUNDATION	Employer identification number 56-2476116
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Part III Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations that total more than \$1,000 for the year. 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) ▶ \$ _____
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	LEGAL FEES			STATEMENT 1
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
LEGAL FEES	2,112.	0.	0.	2,112.
TO FM 990-PF, PG 1, LN 16A	2,112.	0.	0.	2,112.

FORM 990-PF	ACCOUNTING FEES			STATEMENT 2
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING FEES	2,885.	0.	0.	2,885.
TO FORM 990-PF, PG 1, LN 16B	2,885.	0.	0.	2,885.

FORM 990-PF	TAXES			STATEMENT 3
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
TAXES	7,634.	0.	0.	7,634.
TO FORM 990-PF, PG 1, LN 18	7,634.	0.	0.	7,634.

FORM 990-PF	OTHER EXPENSES			STATEMENT 4
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
INDEPENDENT CONTRACTORS	137,071.	0.	0.	137,071.
MISCELLANEOUS EXPENSE	9,775.	0.	0.	9,775.
SUPPLIES	1,565.	0.	0.	1,565.
TELEPHONE AND FAX	11,182.	0.	0.	11,182.
BANK SERVICE CHARGES	1,165.	0.	0.	1,165.
OUTREACH EXPENSES	6,730.	0.	0.	6,730.
LICENSE AND FEES	75.	0.	0.	75.
TO FORM 990-PF, PG 1, LN 23	167,563.	0.	0.	167,563.

FORM 990-PF DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT STATEMENT 5

DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE
CAMERA EQUIPMENT	11,372.	11,372.	0.
CAMERA EQUIPMENT	1,081.	1,081.	0.
DIVING EQUIPMENT	1,203.	1,203.	0.
CAMERA EQUIPMENT	263.	263.	0.
CAMERA EQUIPMENT	615.	615.	0.
COMPUTER EQUIPMENT	517.	517.	0.
COMPUTER PELICAN	258.	258.	0.
ELECTRONIC EQUIPMENT	1,394.	1,394.	0.
CAMERA EQUIPMENT	5,847.	5,847.	0.
CAMERA EQUIPMENT	11,341.	11,014.	327.
CAMERA EQUIPMENT	720.	699.	21.
CAMERA EQUIPMENT	554.	538.	16.
CAMERA EQUIPMENT	6,458.	6,272.	186.
COMPUTER EQUIPMENT	555.	539.	16.
COMPUTER EQUIPMENT	940.	777.	163.
TOTAL TO FM 990-PF, PART II, LN 14	43,118.	42,389.	729.

FORM 990-PF

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

STATEMENT 6

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN EXPENSE CONTRIB ACCOUNT	
BRIAN G. MITCHELL PO BOX 2014 LA JOLLA, CA 92037	PRESIDENT/DIRECTOR 0.25	0.	0.	0.
DANIEL G. MCNAMARA PO BOX 2014 LA JOLLA, CA 92037	SECRETARY/DIRECTOR 0.10	0.	0.	0.
MICHAEL K. MITCHELL PO BOX 2014 LA JOLLA, CA 92037	CFO/DIRECTOR 0.10	0.	0.	0.
CHARLES R. BOOTH PO BOX 2014 LA JOLLA, CA 92037	DIRECTOR 0.10	0.	0.	0.
DALE A. KIEFER, PH.D. PO BOX 2014 LA JOLLA, CA 92037	DIRECTOR 0.10	0.	0.	0.
MARK D. MITCHELL PO BOX 2014 LA JOLLA, CA 92037	DIRECTOR 0.10	0.	0.	0.
RICHARD MURPHY, PH.D. PO BOX 2014 LA JOLLA, CA 92037	DIRECTOR 0.10	0.	0.	0.
TOTALS INCLUDED ON 990-PF, PAGE 6, PART VIII		0.	0.	0.

FORM 990-PF

EXPENDITURE RESPONSIBILITY STATEMENT
PART VII-B, LINE 5C

STATEMENT 7

GRANTEE'S NAME

MINISTRY OF ITAUKEI AFFAIRS

GRANTEE'S ADDRESSPO BOX 2100 GOVERNMENT BUILDING, 87 QUEEN ELIZABETH DRIVE
, SUVA, FIJIGRANT AMOUNT

29,200.

DATE OF GRANT

06/28/13

AMOUNT EXPENDED

16,031.

PURPOSE OF GRANTTO PROVIDE FUNDING AND SUPPORT IN EMPLOYING A PROVINCIAL CONSERVATION
OFFICER FOR THE SERUA AND LAU PROVINCES IN FIJI IN ORDER TO SUPPORT THE
CONSERVATION OBJECTIVES.DATES OF REPORTS BY GRANTEE

SEE ATTACHED

ANY DIVERSION BY GRANTEE

NONE

RESULTS OF VERIFICATIONONGOING INVOLVEMENT WITH THE GRANTEE; DIRECTORS VISIT PROGRAMS AND INTERACT
WITH GRANTEE PERSONNEL. THERE IS NO REASON FOR THE GRANTOR TO DOUBT THE
VERACITY OF ATTACHED REPORTS.

MEMORANDUM OF UNDERSTANDING

Between
I'Taukei Affairs Board
and
Pacific Blue Foundation

PREAMBLE

The Pacific Blue Foundation (PBF) and I'Taukei Affairs Board (TAB) hereby enter into this Memorandum of Understanding which sets forth the shared objectives of PBF and TAB, and affirms their commitment to cooperate and collaborate in the placement of a Provincial Conservation Officer (PCO) for the Serua and Lau provinces, consistent with the scope, terms and conditions set out in this Memorandum of Understanding.

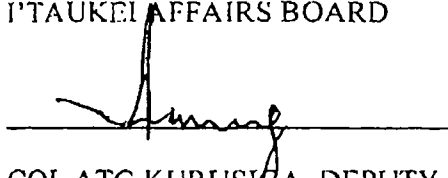
The Parties accordingly mutually acknowledge and agree that:

1. PBF will provide funding for a three year term for one person to serve jointly as the Lau Provincial Conservation Officer and the Serua Provincial Conservation Officer, beginning in June 2013 and ending in June 2016.
2. The base funding provided by PBF will cover both the PCO salary of \$16,000 per year as well as associated costs (travel, computer and office equipment, etc. outlined in position budget), for a total of \$29,200 per year. Funding for years two and three is currently proposed at \$27,000 (due to purchase of computer in year one).
3. If additional travel or other unanticipated expenses above the \$29,200 are needed for this position, a separate supplemental proposal will be submitted by TAB for consideration by PBF. PBF does not commit to fund such supplemental proposal.
4. The base funds will be allocated from PBF directly to TAB once yearly. The release of funding for years two and three will be contingent on submission of a successful year-end report from years one and two respectively, summarizing outcomes from the previous year and outlining the conservation officer's objectives and work plan for the coming year. This will be accompanied by a formal request from TAB for release of the next year's funds.
5. At the end of the third year, I'Taukei Affairs Board will provide PBF a detailed three-year cumulative report on activities, progress, challenges and recommendations for the future.
6. The Serua/Lau PCO will be expected to provide a monthly report outlining tasks accomplished in the previous month and objectives for the coming month, which will be reviewed and commented on by both TAB and PBF.

7. The PCO will be a direct employee of the Serua and Lau Provincial Offices and TAB, meaning that the PCO will be accountable on a day-to-day basis to the Roko Tuis Serua and Lau, as well as the I'Taukei Affairs Board Provincial Services Division for the period covered in this MOU.
8. The PCO will be expected to operate in a manner that is consistent with the TAB bylaws and protocols, and follow the mission and objectives of the I'Taukei Affairs Board as defined in the I'Taukei Affairs Act Cap 120.
9. The PCO will function as a Provincial employee, with access to office space, provincial vehicles, provincial office equipment etc. at the Serua and Lau Provincial Offices.
10. The PCO will work towards the goals of the Conservation Unit at the I'Taukei Affairs Board, coordinating with the Environmental Advisor and Central Conservation Officer, as well as the other PCOs in other provinces.
11. PBF will assume an advisory role with the Serua/Lau PCO, providing guidance and ongoing support to the officer.
12. TAB will create a workplan for the PCO, which PBF will review to ensure that it supports the joint conservation goals of TAB and PBF, and add deliverables as necessary.
13. Training for the PCO will be provided by the TAB Conservation Unit and Serua and Lau Provincial Office, with invitation to PBF to be part of the training.
14. The Serua/Lau PCO will initially be brought on for a six month probation period, in order to prove that the PCO is able to carry out objectives set forth in the work plan. There will be a review at the end of the six month period, and the PCO will proceed with work based on the outcomes of this review. If the objectives of the work plan have not been met, then TAB and PBF will together determine whether the PCO must be terminated and replaced.
15. Time spent working on/traveling within the two provinces is expected to be approximately equal. If a certain period of time is dedicated to work for/travel in one of the provinces, it is expected that the Officer will appropriately compensate for that time in the other province. In order to ensure that time is being split appropriately between provinces, the PCO will be expected to keep a time log and ensure that at the end of each month time has been equally divided between provinces.

IN WITNESS WHEREOF, the Parties have executed this Memorandum of Understanding by their duly authorized representatives.

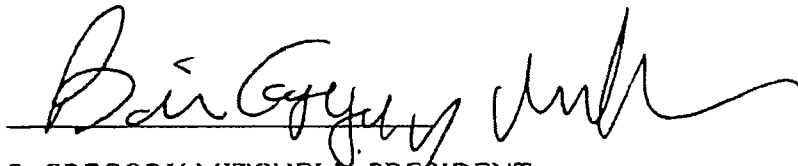
I'TAUKEI AFFAIRS BOARD



COL ATG KURUSIGA, DEPUTY CEO

Date: 20/06/2013

PACIFIC BLUE FOUNDATION



B. GREGORY MITCHELL, PRESIDENT

Date: 20/June/2013

Proposal to Pacific Blue Foundation for funding of Serua/Lau Provincial Conservation Officer
Submitted by the I'Taukei Affairs Board, Ministry of I'Taukei Affairs
May 28, 2013

Proposal Summary

It is with great enthusiasm that the I'Taukei Affairs Board submits this proposal to the Pacific Blue Foundation for funding of a Serua/Lau Provincial Conservation Officer. The specific funding amount proposed is \$29,200 FJD for year one and \$27,000 FJD for years two and three (budget details explained below and attached in project proposal). The funding will cover the total expenses for employing a Provincial Conservation Officer for the Serua and Lau Provincial Offices in Fiji, in order to support the conservation objectives of the I'Taukei Affairs Board and the work that the Pacific Blue Foundation is undertaking in both provinces.

Introduction

Fiji is a country blessed with a significant endowment of natural resources, including a rich diversity of marine life, expansive coastal habitats and tropical forest ecosystems, and terrestrial biodiversity of global significance. Unfortunately, Fiji faces growing threats to its environment from climate change, overfishing, mineral extraction, timber production, unsustainable agricultural practices and other pressures. Unlike many other island nations where the government owns and manages a large proportion of the natural resources, over 90% of the land resources and much of Fiji's coastal fishing areas are privately held by native Fijians. As such, a great effort is needed to work directly with the communities of Fiji in order to assist them in the management of marine and terrestrial resources, and to protect the natural resources upon which the livelihood of Fijians depends.

For years, Fiji has enjoyed robust involvement by non-governmental organizations (NGOs) including Pacific Blue Foundation in natural resource management, which has been instrumental in the protection of Fiji's terrestrial and marine environments. Pacific Blue Foundation plays a key role working with communities in Serua and Lau provinces to provide basic research, education, encouragement and dissemination of sustainable practices. The government of Fiji recognizes and greatly appreciates the work of the Pacific Blue Foundation to preserve and promote the biological and cultural diversity of these provinces.

In order to increase the capacity of both the Pacific Blue Foundation and the Fiji government to support communities in the Serua and Lau Provinces, the I'Taukei Affairs Board proposes to partner with the Pacific Blue Foundation to secure the placement of a Provincial Conservation Officer to work in these provinces on a full-time basis as part of the I'Taukei Affairs Board Conservation Officer Program.

Conservation Officer Program Background

The I'Taukei (Fijian) Affairs Board is a quasi-governmental statutory entity that was established by the Fijian Affairs Act in 1945, instituted to oversee the well being and good governance of Fijian communities under the umbrella of the Ministry of I'Taukei Affairs. The Board has a rich history managing and supporting communities around Fiji, working directly with

communities on priority issues as well as through the coordination of Provincial Offices in each of Fiji's fourteen provinces. As a statutory body, the Board is also insulated from potential changes in government that may affect other governmental institutions

In 2011, the I'Taukei Affairs Board made the decision to pursue increased environmental capacity through the development of Provincial Conservation Officer positions in each of Fiji's fourteen provinces, coordinated by a central Conservation Officer in the I'Taukei Affairs office in Suva. These Provincial Conservation Officer positions are full time, with 100% of Officers' time dedicated to supporting Fijian communities on the ground in each province with conservation initiatives and resource management. Provincial Conservation Officers are Fijian natives, and possess experience in the environmental field as well as a degree from a reputable university in a relevant field of study. Conservation officers are coordinated and managed by a Central Conservation Manager in the Board's headquarters in Suva, Fiji. The responsibilities of the Conservation Officers include the following:

- Developing natural resource management committees at the provincial, district and village level, which include representatives of key sectors (youth, women, traditional leadership etc.) and are tasked with natural resource management in the province.
- Assisting communities with the development and management of marine protected areas and qoliqolis.
- Advising communities on development proposals and helping communities understand and engage in the Environmental Impact Assessment process.
- Leading awareness and education efforts around a variety of key issues, including marine management, climate change, sustainable development, etc.
- Working with communities to inventory natural resource assets and develop natural resource management plans in order to protect those assets, including identifying and supporting sustainable livelihood projects.
- Connecting national environmental legislation, policies and programs with Fijian communities.
- Partnering NGOs, as well as other line ministries working in the provinces, to coordinate and facilitate conservation work already underway in each province as well as new projects being initiated by conservation partners.

Conservation Officers will complement, rather than replace or compete with, existing staff working within the province. Specifically with regard to Fisheries staff, conservation officers will strengthen the relationship between local Fisheries Officers and the Provincial Office - which represents qoliqoli owners - in order to increase law enforcement and monitoring of qoliqolis. Conservation Officers will also increase functional capacity of Yabula Management Support Teams, which are critical for management of Marine Protected Areas and support of Fisheries officers working in the region. Through facilitating the completion of sustainable village development plans that the Fijian Affairs Board is mandating all villages to create by 2015, the Conservation Officer will also work at the tikina and village levels to support planning for long term marine and terrestrial protection.

Providing this additional capacity through the Conservation Officer Program enables more direct partnership with resource-owning communities which leads to greater accountability, ensures

continuity of key projects, provides centralized support and coordination, and institutionalizes key programs such as Marine Protected Areas and climate change resilience programs.

Funding Request

The I'Taukei Affairs Board is currently depending on partner NGOs and other potential funding sources to support its Conservation Officer positions, as the Board does not possess the fiscal resources to fund the program at this time despite the critical need to get it in place immediately. The Board has been fortunate enough to partner with the Institute of Applied Sciences at USP and the Asian Development Bank – Coral Triangle Project to secure three-year funding for the first two of its Conservation Officer positions in Kadavu and Ra Provinces, officially marking the initiation of this important effort

Given the Pacific Blue Foundation's interest in and work with the Serua and Lau provinces, the I'Taukei Affairs Board proposes partnership with the Foundation to sponsor a Conservation Officer position to serve Serua and Lau provinces. This position would work in partnership with the Pacific Blue Foundation to increase capacity for its important work in the region. We are requesting a three-year commitment of \$29,200 FJD for the first year and \$27,000 for the second and third year (due to a one time computer purchase in year one), in order to ensure the continuity and success of this important position. Budget details are attached.

The I'Taukei Affairs Board acknowledges that funding for year two and year three will be contingent on providing a satisfactory progress report to the Pacific Blue Foundation at the end of year one and year two, respectively. As such, the funding will be provided in yearly installments and progress reports will be due at the end of each year. At the end of year three, I'Taukei Affairs Board will provide a detailed three-year cumulative report on activities, progress, challenges and recommendations for the future.

Upon approval of the conservation officer proposal, the I'Taukei Affairs Board proposes to sign a formal Memorandum of Understanding with the Pacific Blue Foundation that will outline the specific details of the grant allocation, terms of reference, reporting requirements, etc

Operation Plan

This position will be unique to the Conservation Officer Program, with one Officer covering two provinces. As such, certain challenges must be anticipated and accommodated. First, the officer will be expected to work spend equal time working in the Serua and Lau Provincial Offices, in Navua and Suva, respectively. In addition, time spent traveling within the provinces is expected to be approximately equal. If a certain period of time is dedicated to work for/travel in one of the provinces, it is expected that the Officer will appropriately compensate for that time in the other province. In order to ensure that time is being split appropriately between provinces, the Officer will be expected to keep a time log and ensure that at the end of each month time has been equally divided between provinces. If there is a conflict between two conservation-related activities occurring simultaneously in both provinces, the Conservation Officer will be expected to consult with both the Pacific Blue Foundation and I'Taukei Affairs Board in order to prioritize.

In addition, due to the more challenging nature of this position, I'Taukei Affairs Board will recruit a more experienced candidate for the position rather than a recent graduate. Pacific Blue Foundation will assist the I'Taukei Affairs Board in recruitment of a suitable candidate and will be involved in the interviews and hiring decisions. The candidate will be required to provide monthly reports to both I'Taukei Affairs Board and the Pacific Blue Foundation in order to track progress and identify any issues as they arise. While the Conservation Officer will report to the provincial Roko Tuis on a day-to-day basis, the Officer will be required to participate in a bi-weekly call with both the Pacific Blue Foundation and the Central Conservation Coordinator in order to plan activities for the coming weeks.

Ultimately, the I'Taukei Affairs Board aims to hire a Provincial Conservation Officer for each of Fiji's fourteen provinces. As such, if the Board is able to identify additional funding, another Officer will be hired for the Serua and Lau provinces and the work will be distributed to allow each Officer to assume responsibility for one province only. This will ensure even more capacity for conservation work in each province and eliminate some of the challenges anticipated with this situation. In this case, the Pacific Blue Foundation will continue to assume an advisory role for work in both provinces.

Institutionalization Plan

The I'Taukei Affairs Board is fully committed to institutionalizing the Conservation Officer program. The Board is currently working to secure internal funding to support Conservation Officer positions after the initial three year term for which we are seeking external funding assistance. We will pursue institutionalization of these positions through two channels: 1) allocation of funds generated from the pending sale of Yasana Holdings in Fijian Holdings Limited, and 2) re-allocation of the provincial council's share of dividends being paid annually from Native Land Trust Board investments. Through demonstrated success of this initiative in the first years, the Board will have increased leverage for allocation of these funds.

Summary

The installation of Conservation Officers in every province in Fiji engaging directly and systematically with Fijian communities promises to be a transformative initiative. As private owners of over 90% of Fiji's land as well as much of the inshore marine resources, Fijian resource owners are ultimately the determiners of the future of Fiji's natural resources. This is the first effort in Fijian history to put governmental Conservation Officers on the ground in every Fiji province to support the Fijian people in the management of natural resources, and the I'Taukei Affairs Board is perfectly positioned to lead this critical program.

We are excited about the potential opportunity to work directly with Pacific Blue Foundation to secure a Conservation Officer for Serua and Lau provinces, and support the important work that the Foundation is doing with communities in Fiji.

BUDGET LINE ITEM	DESCRIPTION/NOTES	TOTAL AMOUNT REQUESTED (FJD) ANNUALLY
Base salary	We normally pay \$13,000 to conservation officers. Please inform if you would like to raise this salary since this person will be responsible for 2 provinces	\$16,000
Computer	A laptop computer will be necessary since this person will be working from two separate offices and will need to be able to transport the computer back and forth	\$2200
Other office supplies	This may include desks, chairs, printer, paper etc	\$1500
Travel throughout Serua and Lau Provinces	We increased this from our normal conservation officer travel allocation as this person will be travelling through 2 provinces, including Lau which is the most remote province	\$6000
Workshop and training participation	There are a number of trainings and workshops throughout Fiji that we would like this conservation officer to attend	\$1500
Administrative costs for Provincial Office	This amount is provided to the Provincial Office for each conservation officer to cover administrative costs related to the PCO.	\$2000
Total Amount Requested Annually		\$29,200

SERUA PC NOV 2013 - JUN 2014		NOV	DEC	JAN	FEB	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPT	Total	Balance
ANNUAL SALARY	16,000 00	553 01	1,230 76	1,230 76	1,230 76	1,230 76	1,230 76	1,846 14	646 15				9,199 10	6,800 90
ADMIN COSTS FOR PC OFFICE	2,000 00				8 57								8 57	1,991 43
WORKSHOP & TRAINING COSTS	2,760 00												-	2,760 00
TRAVELLING COSTS FOR PC CONSERVAT	3,445 00		20 00		96 00		597 15	96 00					809 15	2,635 85
OFFICE & FIELD EQUIPMENT	1,500 00			207 20	210 50			40 60					458 30	1,041 70
PURCHASE OF COMPUTER	2,200 00		1,539 00		499 00								2,038 00	162 00
FNPF CONTRIBUTIONS YRLY	1,280 00	44 24	98 43	98 40	98 40	98 40	98 40	147 60	51 69				735 56	544 44
TOTAL	29,185 00	597 25	2,888 19	1,536 36	2,143 23	1,329 16	1,926 31	2,130 34	697 84	-	-	-	13,248 68	15,936 32

2013 DEPRECIATION AND AMORTIZATION REPORT
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Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
1	CAMERA EQUIPMENT	090104200DB5.00	17	11,372.					11,372.	11,372.		0.
2	CAMERA EQUIPMENT	010205200DB5.00	17	1,081.					1,081.	1,081.		0.
3	DIVING EQUIPMENT	010205200DB5.00	17	1,203.					1,203.	1,203.		0.
4	CAMERA EQUIPMENT	020105200DB5.00	17	263.					263.	263.		0.
5	CAMERA EQUIPMENT	030105200DB5.00	17	615.					615.	615.		0.
6	COMPUTER EQUIPMENT	040105200DB5.00	17	517.					517.	517.		0.
7	COMPUTER PELICAN ELECTRONIC EQUIPMENT	040105200DB5.00	17	258.					258.	258.		0.
8	CAMERA EQUIPMENT	050105200DB5.00	17	1,394.					1,394.	1,394.		0.
9	CAMERA EQUIPMENT	021606200DB5.00	17	5,847.					5,847.	5,847.		0.
20	CAMERA EQUIPMENT	091109200DB5.00	17	11,341.				5,671.	5,670.	4,690.		653.
21	CAMERA EQUIPMENT	092109200DB5.00	17	720.				360.	360.	298.		41.
22	CAMERA EQUIPMENT	100109200DB5.00	17	554.				277.	277.	229.		32.
23	CAMERA EQUIPMENT	091809200DB5.00	17	6,458.				3,229.	3,229.	2,671.		372.
24	COMPUTER EQUIPMENT	091509200DB5.00	17	555.				278.	277.	229.		32.
35	COMPUTER EQUIPMENT	092010200DB5.00	17	940.					940.	669.		108.
	* TOTAL 990-PF PG 1 DEPR			43,118.				9,815.	33,303.	31,336.	0.	1,238.

* ITC, Section 179, Salvage, Bonus, Commercial Revitalization Deduction

(D) - Asset disposed

Application for Extension of Time To File an Exempt Organization Return

Department of the Treasury
Internal Revenue Service

▶ **File a separate application for each return.**
▶ **Information about Form 8868 and its instructions is at www.irs.gov/form8868.**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form)

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868

Electronic filing (e-file). You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile and click on *e-file for Charities & Nonprofits*

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete Part I only

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns

Type or print	Name of exempt organization or other filer, see instructions PACIFIC BLUE FOUNDATION	Enter filer's identifying number Employer identification number (EIN) or 56-2476116
	Number, street, and room or suite no. If a P O box, see instructions P.O. BOX 2014	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions LA JOLLA, CA 92037	

Enter the Return code for the return that this application is for (file a separate application for each return)

0 4

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

THE FOUNDATION

- The books are in the care of ▶ **P.O. BOX 2014 - LA JOLLA, CA 92037**
Telephone No ▶ **858-829-7842** Fax No ▶ _____
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until **AUGUST 15, 2014**, to file the exempt organization return for the organization named above. The extension is for the organization's return for
▶ calendar year **2013** or
▶ tax year beginning _____, and ending _____

2 If the tax year entered in line 1 is for less than 12 months, check reason Initial return Final return Change in accounting period

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions	3c	\$	0.

Caution. If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions