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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

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

For calendar year 2013, or tax year beginning , 2013, and ending

Name of foundation LAS CUMBRES OBSERVATORY G. T. N., INC		A Employer identification number 77-0361278
Number and street (or P.O. box number if mail is not delivered to street address) 6740 CORTONA DR	Room/suite 102	B Telephone number (see the instructions) (805) 880-1608
City or town, state or province, country, and ZIP or foreign postal code GOLETA CA 93117		C If exemption application is pending, check here. ☐
G Check all that apply: ☐ Initial return ☐ Final return ☐ Address change ☐ Initial Return of a former public charity ☐ Amended return ☐ Name change		D 1 Foreign organizations, check here ☐ 2 Foreign organizations meeting the 85% test, check here and attach computation ☐
H Check type of organization: ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here ☐
I Fair market value of all assets at end of year (from Part II, column (c), line 16) \$ 48,096,024.	J Accounting method: ☒ Cash ☐ Accrual ☐ Other (specify) _____ (Part I, column (d) must be on cash basis.)	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions).)		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
REVENUE	1 Contributions, gifts, grants, etc. received (att sch)	10,091,891.			
	2 Ck ☐ if the foundn is not req to att Sch B				
	3 Interest on savings and temporary cash investments.	69.	69.		
	4 Dividends and interest from securities				
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain/(loss) from sale of assets not on line 10	-72,586.	L-6a Stmt		
	b Gross sales price for all assets on line 6a	0.			
	7 Capital gain net income (from Part IV, line 2)				
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
b Less Cost of goods sold					
c Gross profit/(loss) (att sch)					
11 Other income (attach schedule)					
See Line 11 Stmt	-272,902.				
12 Total. Add lines 1 through 11.	9,746,472.				
ADMINISTRATIVE EXPENSES	13 Compensation of officers, directors, trustees, etc.				
	14 Other employee salaries and wages	1,850,389.			1,303,192.
	15 Pension plans, employee benefits	438,837.			405,529.
	16a Legal fees (attach schedule). L-16a Stmt.	4,012.			0.
	b Accounting fees (attach sch). L-16b Stmt.	22,385.			0.
	c Other prof fees (attach sch). L-16c Stmt.	24,426.	1,329.		0.
	17 Interest				
	18 Taxes (attach schedule)(see instrs) See Line 18 Stmt	250,245.			173,334.
	19 Depreciation (attach sch) and depletion	2,289,493.			
	20 Occupancy	441,611.			0.
	21 Travel, conferences, and meetings	259,747.			0.
	22 Printing and publications				
	23 Other expenses (attach schedule) See Line 23 Stmt	848,321.			928,054.
	24 Total operating and administrative expenses. Add lines 13 through 23	6,429,466.	1,329.		2,810,109.
	25 Contributions, gifts, grants paid	920,614.			920,614.
26 Total expenses and disbursements. Add lines 24 and 25	7,350,080.	1,329.		3,730,723.	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	2,396,392.				
b Net investment income (if negative, enter -0-).		0.			
c Adjusted net income (if negative, enter -0-).					

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Part II Balance Sheets

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

		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
ASSETS	1 Cash — non-interest-bearing			
	2 Savings and temporary cash investments	574,468.	288,273.	288,273.
	3 Accounts receivable 60,460.			
	Less: allowance for doubtful accounts	204,977.	60,460.	60,460.
	4 Pledges receivable 30,208.			
	Less: allowance for doubtful accounts	0.	30,208.	30,208.
	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 sch)			
	Less: allowance for doubtful accounts	47,952.	61,583.	61,583.
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges	34,417.	33,090.	33,090.
	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			
Less: accumulated depreciation (attach schedule)				
12 Investments — mortgage loans				
13 Investments — other (attach schedule) L-13 Stmt . . .	669,926.	660,242.	660,242.	
14 Land, buildings, and equipment: basis 59,343,035.				
Less: accumulated depreciation (attach schedule) L-14 Stmt . . .	45,291,090.	46,947,815.	46,947,815.	
15 Other assets (describe L-15 Stmt . . .)	-1,855.	14,353.	14,353.	
16 Total assets (to be completed by all filers — see the instructions. Also, see page 1, item I).	46,820,975.	48,096,024.	48,096,024.	
LIABILITIES	17 Accounts payable and accrued expenses	1,489,101.	697,469.	
	18 Grants payable	240,000.	196,500.	
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, & other disqualified persons			
	21 Mortgages and other notes payable (attach schedule)			
	22 Other liabilities (describe L-22 Stmt . . .)	648,864.	384,138.	
	23 Total liabilities (add lines 17 through 22)	2,377,965.	1,278,107.	
FUND ASSETS AND BALANCES	Foundations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31. ☒			
	24 Unrestricted	44,443,010.	46,817,917.	
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. ☐			
	27 Capital stock, trust principal, or current funds			
	28 Paid-in or capital surplus, or land, building, and equipment fund			
	29 Retained earnings, accumulated income, endowment, or other funds			
	30 Total net assets or fund balances (see instructions)	44,443,010.	46,817,917.	
	31 Total liabilities and net assets/fund balances (see instructions)	46,820,975.	48,096,024.	

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	44,443,010.
2 Enter amount from Part I, line 27a	2	2,396,392.
3 Other increases not included in line 2 (itemize)	3	
4 Add lines 1, 2, and 3	4	46,839,402.
5 Decreases not included in line 2 (itemize) <u>CUMULATIVE TIMING DIFFERENCES ADJUSTMENT</u>	5	21,485.
6 Total net assets or fund balances at end of year (line 4 minus line 5) — Part II, column (b), line 30	6	46,817,917.

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 shares MLC Company)

(b) How acquired
P — Purchase
D — Donation(c) Date acquired
(month, day, year)(d) Date sold
(month, day, year)

1 a			
b			
c			
d			
e			

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

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

(i) Fair Market Value as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of column (i) over column (j), if any	(l) Gains (Column (h) gain minus column (k), but not less than -0-) or Losses (from column (h))
a			
b			
c			
d			
e			

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

If gain, also enter in Part I, line 7
If (loss), enter -0- in Part I, line 7

2

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

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 (column (b) divided by column (c))
2012			
2011			
2010			
2009			
2008			

2 Total of line 1, column (d)

2

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

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

6 Enter 1% of net investment income (1% of Part I, line 27b)

6

7 Add lines 5 and 6

7

8 Enter qualifying distributions from Part XII, line 4

8

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)

1 a Exempt operating foundations described in section 4940(d)(2), check here ☒ and enter 'N/A' on line 1. Date of ruling or determination letter: <u>02/06/07</u> (attach copy of letter if necessary — see instrs)		1	N/A
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☐ and enter 1% of Part I, line 27b			
c All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, column (b)			
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		2	
3 Add lines 1 and 2		3	0.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		4	
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		5	
6 Credits/Payments:			
a 2013 estimated tax pmts and 2012 overpayment credited to 2013	6 a		
b Exempt foreign organizations — tax withheld at source	6 b		
c Tax paid with application for extension of time to file (Form 8868)	6 c		
d Backup withholding erroneously withheld	6 d		
7 Total credits and payments. Add lines 6a through 6d	7		
8 Enter any penalty for underpayment of estimated tax. Check here ☐ if Form 2220 is attached	8		
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9		
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10		0.
11 Enter the amount of line 10 to be: Credited to 2014 estimated tax	11	Refunded	

Part VII-A Statements Regarding Activities

	Yes	No
1 a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see the instructions for definition)?		X
If the answer is 'Yes' to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.		
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation . . . \$ (2) On foundation managers . . . \$		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers . . . \$		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If 'Yes,' attach a detailed description of the activities.		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If 'Yes,' attach a conformed copy of the changes		X
4 a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If 'Yes,' has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If 'Yes,' attach the statement required by General Instruction T.		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If 'Yes,' complete Part II, column (c), and Part XIV.	X	
8 a Enter the states to which the foundation reports or with which it is registered (see instructions) CA - California		
b If the answer is 'Yes' to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If 'No,' attach explanation	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2013 or the taxable year beginning in 2013 (see instructions for Part XIV)? If 'Yes,' complete Part XIV	X	
10 Did any persons become substantial contributors during the tax year? If 'Yes,' attach a schedule listing their names and addresses		X

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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) See Line 11 Stmt.	11	X	
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If 'Yes,' attach statement (see instructions)	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	
Website address N/A				
14	The books are in care of ▶ WAYNE E. ROSING Telephone no. ▶ (805) 880-1608			
Located at ▶ 6740 CORTONA DR STE 102 GOLETA CA ZIP + 4 ▶ 93117				
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				
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?	16	X	
See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If 'Yes,' enter the name of the foreign country ▶ UK and Australia				

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
1 a During the year did the foundation (either directly or indirectly):		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	☐ Yes ☒ No	
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	☐ Yes ☒ No	
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	☐ Yes ☒ No	
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	☐ Yes ☒ No	
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	☐ Yes ☒ No	
(6) Agree to pay money or property to a government official? (Exception. Check 'No' if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days)	☐ Yes ☒ No	
b If any answer is 'Yes' to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)?	1 b	
Organizations relying on a current notice regarding disaster assistance check here		
c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2013?	1 c	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?	☐ Yes ☒ No	
If 'Yes,' list the years ▶ 20 __, 20 __, 20 __, 20 __.		
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.)	2 b	X
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ▶ 20 __, 20 __, 20 __, 20 __.		
3 a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	☒ Yes ☐ No	
b If 'Yes,' did it have excess business holdings in 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.)	3 b	X
4 a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4 a	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?	4 b	X

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Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)**5 a** 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)? (see instructions) ☐ Yes ☒ No
- (5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☒ No

b If any answer is 'Yes' to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?

5 b

Organizations relying on a current notice regarding disaster assistance check here ☐**c** If the answer is 'Yes' to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? ☐ Yes ☐ No

If 'Yes,' attach the statement required by Regulations section 53.4945-5(d).

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

6 b

If 'Yes' to 6b, file Form 8870.

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

7 a

b If 'Yes,' did the foundation receive any proceeds or have any net income attributable to the transaction? ☐ Yes ☒ No

7 b

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors**1** List all officers, directors, trustees, foundation managers and their compensation (see instructions).

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (if not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
WAYNE E. ROSING 3463 STATE ST, STE 255 SANTA BARBARA CA 93105	PRESIDENT 40.00	0.	0.	0.
DOROTHY F. LARGAY 3463 STATE ST, STE 255 SANTA BARBARA CA 93105	SECRETARY/TREASURER 1.00	0.	0.	0.
LARS BILDSTEIN, PhD 971 CAMINO DEL RIO SANTA BARBARA CA 93110	DIRECTOR 1.00	0.	0.	0.
MIKE SKRUTSKIE, PhD 530 MCCORMICK RD CHARLOTTESVILLE VA 22904	DIRECTOR 1.00	0.	0.	0.

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

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
TODD A. BORONSON 2509 CALLE MONTILLA SANTA BARBARA CA 93109	PRES./CEO 40.00	200,000.	0.	0.
ERIC HAWKINS 209 LA PLATA SANTA BARBARA CA 93109	ENG. DIRECTOR 40.00	160,000.	0.	0.
TIM BROWN 1055 HARTFORD DR BOULDER CO 80305	SCIENTIFIC DIRECTOR 40.00	180,250.	0.	0.
RICH LOBDILL 1755 NOVATO BLVD APT G21 NOVATO CA 94947	PR ELEC. ENG 40.00	154,500.	0.	0.
MAIDA SMITH 623 MOUNTAIN DRIVE SANTA BARBARA CA 93101	ADMIN/FINC DIR 40.00	141,110.	0.	0.

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

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Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)**3 Five highest-paid independent contractors for professional services (see instructions). If none, enter 'NONE.'**

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
TOTAL INFRARED PROCESSING & ANALYSIS CTR CA INST OF TECH. TREASURY SERV. MAIL CODE 117-15, 1200 E.CALIFORNIA BLVD PASADENA CA 91125	DATA REDUCTION SOFTWARE WORK AND DATA STORAGE	609,043.
TOTAL OPTICS GR FIRM (LZOS) ROOM 1 H 2 STEPANA STEPANOVA STR LYTKARINO, MOSCOW REGION RUSSIA	TELESCOPE MIRROR POLISHING	254,464.
TOTAL NEWPORT CORPORATION 13976 COLLECTIONS CENTER DR CHICAGO IL 60693	PLANE ECHELLE REFLECTION GRATING FOR SCIENTIFIC SPECTROGRAPH INSTRUMENT	224,636.
TOTAL INSTRUMENT CONTROL SERVICES, INC 6085 KING DR #100 VENTURA CA 93003	ELECTRICAL PANEL BUILDING FOR TELESCOPE	117,517.
TELESCOPE TECHNOLOGIES LTD 1 MORBETH WARF, BERKENHEAD MERSYSIDE ENGLAND 41	TELESCOPE LABOR OVERHEAD	755,817.
Total number of others receiving over \$50,000 for professional services		9

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 IMPROVED EFFECTIVENESS AND RELIABILITY OF OUR MAJOR TELESCOPE ASSETS IN HAWAII AND AUSTRALIA BY UPGRADING SUBSYSTEMS AND ADDING NEW COMPONENTS	421,516.
2 CONTINUED TO MAKE PROGRESS ON DESIGN AND FABRICATION OF SEVERAL SMALL TELESCOPES FOR OTHER EDUCATIONAL INSTITUTIONS INCLUDING THE SEDGWICK TELESCOPE FOR THE UNIVERSITY OF CALIFORNIA AND THE MCDONALD TELESCOPE FOR THE UNIVERSITY OF TEXAS	281,011.
3 CONTINUED TO ESTABLISH THE FACILITIES AND STAFF NECESSARY TO DEVELOP AND OPERATE THE PLANNED TELESCOPE NETWORK	2,107,582.
4 OTHER GRANTS FROM PART XV NOT INCLUDED ABOVE	920,614.

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	

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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	1 a	0.
b Average of monthly cash balances	1 b	431,371.
c Fair market value of all other assets (see instructions)	1 c	199,694.
d Total (add lines 1a, b, and c)	1 d	631,065.
e Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) 1 e		
2 Acquisition indebtedness applicable to line 1 assets	2	
3 Subtract line 2 from line 1d	3	631,065.
4 Cash deemed held for charitable activities. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	9,466.
5 Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	621,599.
6 Minimum investment return. Enter 5% of line 5	6	31,080.

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	
2 a Tax on investment income for 2013 from Part VI, line 5	2 a	
b Income tax for 2013 (This does not include the tax from Part VI)	2 b	
c Add lines 2a and 2b	2 c	
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	1 a	3,730,723.
b Program-related investments — total from Part IX-B.	1 b	
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)	3 a	
b Cash distribution test (attach the required schedule)	3 b	
4 Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	3,730,723.
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	0.
6 Adjusted qualifying distributions. Subtract line 5 from line 4	6	3,730,723.

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 2012	(c) 2012	(d) 2013
1 Distributable amount for 2013 from Part XI, line 7				3,730,723.
2 Undistributed income, if any, as of the end of 2013:				
a Enter amount for 2012 only			0.	
b Total for prior years: 20 , 20 , 20				
3 Excess distributions carryover, if any, to 2013.				
a From 2008 0.				
b From 2009 0.				
c From 2010 0.				
d From 2011 0.				
e From 2012 0.				
f Total of lines 3a through e	0.			
4 Qualifying distributions for 2013 from Part XII, line 4: \$ 3,730,723.				
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				3,730,723.
e Remaining amount distributed out of corpus	0.			
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	0.			
b Prior years' undistributed income. Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d Subtract line 6c from line 6b Taxable amount — see instructions		0.		
e Undistributed income for 2012. Subtract line 4a from line 2a Taxable amount — see instructions			0.	
f Undistributed income for 2013. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2014				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)				
8 Excess distributions carryover from 2008 not applied on line 5 or line 7 (see instructions)	0.			
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a	0.			
10 Analysis of line 9:				
a Excess from 2009 0.				
b Excess from 2010 0.				
c Excess from 2011 0.				
d Excess from 2012 0.				
e Excess from 2013 0.				

BAA

Form 990-PF (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.					N/A
b Check box to indicate whether the foundation is a private operating foundation described in section 4942(j)(3) or 4942(j)(5) ☒ 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	
b 85% of line 2a	0.	0.	0.	0.	N/A
c Qualifying distributions from Part XII, line 4 for each year listed	3,730,723.	4,696,922.	4,037,726.	4,233,475.	16,698,846.
d Amounts included in line 2c not used directly for active conduct of exempt activities	0.	0.	0.	0.	N/A
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c	3,730,723.	4,696,922.	4,037,726.	4,233,475.	16,698,846.
3 Complete 3a, b, or c for the alternative test relied upon:					
a 'Assets' alternative test — enter:					
(1) Value of all assets	48,096,024.	46,820,975.	41,845,078.	34,928,447.	171,690,524.
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)	44,618,136.	43,463,724.	40,011,725.	34,219,931.	162,313,516.
b 'Endowment' alternative test — enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed	20,824.	65,794.	41,729.	37,951.	166,298.
c 'Support' alternative test — enter:					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

Part XV Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year — see instructions.)**1 Information Regarding Foundation Managers:**

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

WAYNE E. ROSING AND DOROTHY F. LARGAY

- 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.

NOT APPLICABLE

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 of the person to whom applications should be addressed:

N/A

- 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				
UNIVERSITY OF CALIFORNIA SANTA BARBARA SANTA BARBARA CA 93106 AURA P.O. BOX 26732 TUCSON AZ 85726	N/A	501(C)(3)	EDUCATION GRANTS LECTURE SERIES	296,000.
UNIVERSITY OF ARIZONA MT LEMMON TUCSON AZ 85721	N/A	501(C)(3)	EDUCATIONAL DONATED	1,000.
UNIV. CA-SANTA CRUZ 1156 HIGH STREET SANTA CRUZ CA 95064	N/A	501(C)(3)	ELECTRONICS EQUIPMENT DONATED	22,712.
CALIFORNIA INSTITUTE OF TECHNOLOGY XXX PASADENA CA 91125	N/A	501(C)(3)	PTF PARTNER	25,000.
NUCLIO INTERACTIVO DE ASTRONOMIA LARGO DOS TOPAZIOS, 48 3 FRENTE SAO DOMINGOS DE RANA-PORTUGAL	N/A	FOREIGN	EDUCATIONAL	300,000.
ASTRONOMICAL SOCIETY OF THE PACIFIC 390 ASHTON AVE SAN FRANCISCO CA 94112	N/A	501(C)(3)	OUTREACH AND CHALLENGE GRANT	1,019.
UNIVERSITY OF TEXAS 82 MT LOCKE RD MCDONALD OBSERVATORY TX 79734	N/A	501(C)(3)	SCIENTIFIC EDUCATIONAL PARTNERSHIP	273,883.
Total			3 a	920,614.
b Approved for future payment				
UNIVERSITY OF CALIFORNIA SANTA BARBARA SANTA BARBARA CA 93106	N/A	501(C)(3)	SEDGWICK RESERVE EDUCATIONAL	196,500.
Total			3 b	196,500.

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.		Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions)
	(a) Business code	(b) Amount	(c) Exclu- sion code	(d) Amount		
1	Program service revenue:					
a	NOT APPLICABLE					
b						
c						
d						
e						
f						
g	Fees and contracts from government agencies . .					
2	Membership dues and assessments					
3	Interest on savings and temporary cash investments			14	69.	
4	Dividends and interest from securities					
5	Net rental income or (loss) from real estate:					
a	Debt-financed property					
b	Not debt-financed property					
6	Net rental income or (loss) from personal property					
7	Other investment income					
8	Gain or (loss) from sales of assets other than inventory . . .					-72,586.
9	Net income or (loss) from special events					
10	Gross profit or (loss) from sales of inventory . . .					
11	Other revenue:					
a	FOREIGN TRANSLATION INCOME			14	-29,570.	
b	NET INCOME FROM SUBSIDIARY			14	11,800.	
c	PROGRAM RELATED INCOME					23,057.
d						
e						
12	Subtotal. Add columns (b), (d), and (e)				-17,701.	-49,529.
13	Total. Add line 12, columns (b), (d), and (e)					-67,230.

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

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

[illegible]

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, 990-PF) and its instructions is at www.irs.gov/form990.**

OMB No 1545-0047

2013

Name of the organization

LAS CUMBRES OBSERVATORY G. T. N., INC

Employer identification number

77-0361278

Organization type (check one):

Filers of:

Form 990 or 990-EZ

Section:

☐ 501(c)() (enter number) organization

☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

☐ 527 political organization

Form 990-PF

☒ 501(c)(3) exempt private foundation

☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation

☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule** .

Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$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).

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ,

Schedule B (Form 990, 990-EZ, or 990-PF) (2013)

Name of organization

Employer identification number

LAS CUMBRES OBSERVATORY G. T. N., INC

77-0361278

Part I Contributors (see instructions) Use duplicate copies of Part I if additional space is needed.

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	WAYNE E. ROSING AND DOROTHY F. LARGAY 3463 STATE ST. SUITE 255 SANTA BARBARA CA 93105	\$ 7,650,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
2	NATIONAL SCIENCE FOUNDATION-NRES-NSF 4201 WILSON BOULEVARD ARLINGTON VA 22230	\$ 809,113.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
3	UNIVERSITY OF ST ANDREWS OLD BURGH SCHOOL, ABBY WALK, ST ANDREW, FIFE SCOTLAND, UK	\$ 1,584,696.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
4	QATAR ENVIRONMENT & ENERGY INSTITUTE P.O. BOX 5825 DOHAR, QA	\$ 80,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
5	UNIVERSITY OF CALIFORNIA-SANTA BARBARA 552 UNIVERSITY ROAD SANTA BARBARA CA 93106	\$ 74,358.	Person ☒ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.)
6	THE OHIO STATE UNIVERSITY BALNKENSHIP HALL-2010, 901 WOODY HAYES DR COLUMBUS OH 43210	\$ 10,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

LAS CUMBRES OBSERVATORY G. T. N., INC

77-0361278

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	THE UNIVERSITY OF TEXAS-AUSTIN 3460 DARK SKY DR FORT DAVIS TX 79734	\$ 16,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
8	UNIVERSITY OF ARIZONA P.O. BOX 5 TUCSON AZ 85719	\$ 29,717.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
9	L-3 INTEGRATED OPTICAL SYSTEMS 615 EPSILON DR PITTSBURGH PA 15238	\$ 6,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
			Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
			Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
			Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Employer Identification number

77-0361278

Part II

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
5	DONATED LABOR COSTS FROM UNIVERSITY FOR FOUNDATION PROJECTS	\$ 74,358.	12/31/13
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
- - - -	- - - - - - - - - - - - - - -	\$ - - - - -	- - - - -
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
- - - -	- - - - - - - - - - - - - - -	\$ - - - - -	- - - - -
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
- - - -	- - - - - - - - - - - - - - -	\$ - - - - -	- - - - -
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
- - - -	- - - - - - - - - - - - - - -	\$ - - - - -	- - - - -
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
- - - -	- - - - - - - - - - - - - - -	\$ - - - - -	- - - - -
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
- - - -	- - - - - - - - - - - - - - -	\$ - - - - -	- - - - -

Form **4562**Department of the Treasury
Internal Revenue Service (99)**Depreciation and Amortization**
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No 1545-0172

2013Attachment
Sequence No **179**

Name(s) shown on return

LAS CUMBRES OBSERVATORY G. T. N., INC

Business or activity to which this form relates

Identifying number

77-0361278

Form 990-PF page 1

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions.	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2012 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11.	12	
13	Carryover of disallowed deduction to 2014. Add lines 9 and 10, less line 12.	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	21,729.

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2013.	17	2,176,933.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here.		

Section B - Assets Placed in Service During 2013 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
i Nonresidential real property	12/13	679,088.	39 yrs	MM	S/L	726.
	Various	1,249,295.	39.0yrs	MM	S/L	1,335.

Section C - Assets Placed in Service During 2013 Tax Year Using the Alternative Depreciation System

20 a Class life	482,190.	Various	MQ	S/L	24,897.
b 12-year	4,802,109.	12 yrs	MQ	S/L	58,448.
c 40-year		40 yrs	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	5,425.
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	22	2,289,493.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

BAA For Paperwork Reduction Act Notice, see separate instructions.

FDIZ0812 06/10/13

Form **4562** (2013)

Part V Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A — Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24 a Do you have evidence to support the business/investment use claimed? ☒ **Yes** ☐ **No** **24b** If 'Yes,' is the evidence written? ☒ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)							25	

26 Property used more than 50% in a qualified business use:

TRUCK/LIFT	05/27/05	100.00	22,371.	22,371.	5.00	S/L-HY	0.	
VEHICLES	07/01/06	100.00	13,595.	13,595.	5.00	S/L-HY	0.	
See Additional Listed Property Statement							5,425.	

27 Property used 50% or less in a qualified business use:

28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 **28** 5,425.

29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 **29**

Section B — Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

30	Total business/investment miles driven during the year (do not include commuting miles).	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
31	Total commuting miles driven during the year												
32	Total other personal (noncommuting) miles driven												
33	Total miles driven during the year. Add lines 30 through 32												
		Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
34	Was the vehicle available for personal use during off-duty hours?												
35	Was the vehicle used primarily by a more than 5% owner or related person?												
36	Is another vehicle available for personal use?												

Section C — Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions)

37	Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38	Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners.		
39	Do you treat all use of vehicles by employees as personal use?		
40	Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41	Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		

Note: If your answer to 37, 38, 39, 40, or 41 is 'Yes,' do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2013 tax year (see instructions):					
TCS INTER. DEV SOFTWARE-2013	12/31/13	448,092.	167	10.00 yrs	3,734.
ID-SCHEDULER SOFTWARE-2013	12/31/13	706,993.	167	10.00 yrs	5,892.
43 Amortization of costs that began before your 2013 tax year.				43	93,560.
44 Total. Add amounts in column (f). See the instructions for where to report				44	103,186.

Election StatementElection out of Qualified Economic Stimulus Property

Election Out of Qualified Economic Stimulus PropertyAttach to your return

Taxpayer hereby elects under IRC Section 168(k)(2)(D)(iii) out of having Qualified
Economic Stimulus property for the following asset classes placed in service during
the tax year ending:

December 31, 2013

ALL ELIGIBLE CLASSES OF PROPERTY

Form 4562

Depreciation and Amortization Report

2013

LAS CUMBRES OBSERVATORY G. T. N., INC

Tax Year 2013

Form 990PF - page 1

► Keep for your records

77-0361278

Asset Description	Code	Date in Service	Cost (net of land)	Land	Business Use %	Section 179	Special Depreciation Allowance	Depreciable Basis	Life	Method/Convention	Prior Depreciation	Current Depreciation
DEPRECIATION												
SOFTWARE-ICO-2013		06/27/13	1,391		100.00			1,391	3.00	SL/NA		270
FS TELESCOPE-2013		07/01/13	90,403		100.00			90,403	12.00	ALT/MQ		2,825
FN TELESCOPE-2013		07/01/13	188,922		100.00			188,922	12.00	ALT/MQ		5,904
MCDONALD SITE COMPUTERS-2013		07/01/13	4,492		100.00			4,492	5.00	ALT/MQ		337
FTS-1M-COMPUTERS 2013		07/01/13	202,029		100.00			202,029	5.00	ALT/MQ		15,152
LCO-SB 2013 COMPUTERS		07/01/13	50,210		100.00			50,210	5.00	ALT/MQ		3,766
LCO-SB 2013 LAB EQUIP		07/01/13	5,700		100.00			5,700	12.00	ALT/MQ		178
SEDGWICK SITE TELESCOPE 2013		07/01/13	113,713		100.00			113,713	12.00	ALT/MQ		3,554
CHILE SITE COMPUTER EQUIP-2013		07/01/13	5,597		100.00			5,597	5.00	ALT/MQ		420
LEASEHOLD IMP-ICO-2013		07/01/13	17,833		100.00			17,833	39.00	ALT/MQ		171
LAB EQUIPMENT-2013		07/31/13	5,700		100.00			5,700	12.00	ALT/MQ		178
COMPRESSOR REPLACEMENT		10/08/13	2,590		100.00			2,590	12.00	ALT/MQ		27
SOUTH AFRICA SITE-TELESCOPE 2013		12/31/13	2,589,533		100.00			2,589,533	12.00	ALT/MQ		26,974
FS-1M TELESCOPE		12/31/13	1,668,195		100.00			1,668,195	12.00	ALT/MQ		17,377
2013 FS-1M SITE DEVELOPMENT		12/31/13	679,088		100.00			679,088	39.00	SL/MM		726
CHILE SITE DEVELOP-2013		12/31/13	56,032		100.00			56,032	39.00	SL/MM		60
CHILE-TELESCOPE-2013		12/31/13	93,776		100.00			93,776	12.00	ALT/MQ		977
MCDON SITE-TELESCOPE 2013		12/31/13	43,577		100.00			43,577	12.00	ALT/MQ		454
MCDON SITE DEVELOP.- 2013		12/31/13	45,547		100.00			45,547	39.00	SL/MM		49
SOUTH AFRICA SITE DEVELOP.- 2013		12/31/13	1,147,716		100.00			1,147,716	39.00	SL/MM		1,226
SOUTH AFRICA SITE-COMPUTER.- 2013		12/31/13	202,029		100.00			202,029	5.00	ALT/MQ		5,051
SUBTOTAL CURRENT YEAR			7,214,073	0		0		7,214,073			0	85,676
ASTRONOMICAL/ONSERVATORY		12/15/93	121,622		100.00			121,622	12.00	ALT/HY	117,484	0
DATA PROCESSING EQUIPMENT		12/15/93	35,474		100.00			35,474	5.00	ALT/HY	35,474	0
MISCELLANEOUS EQUIPMENT		12/15/93	8,140		100.00			8,140	12.00	ALT/HY	7,863	0
TELESCOPE RELATED		12/15/93	5,832		100.00			5,832	12.00	ALT/HY	5,634	0
TOOLS		12/15/93	1,757		100.00			1,757	5.00	ALT/HY	1,757	0
SHELVES		12/15/93	648		100.00			648	12.00	ALT/HY	626	0
OBSERVATORY/TELESCOPE		05/15/94	38,424		100.00			38,424	12.00	ALT/HY	38,424	0
SCIENTIFIC EQUIPMENT		09/01/94	63,349		100.00			63,349	7.00	ALT/MQ	63,349	0
TEST EQUIPMENT		09/01/94	10,659		100.00			10,659	5.00	ALT/MQ	10,659	0
MACH & EQUIP		11/25/94	17,500		100.00	17,500			7.00	200DB/HY		0
MAC H & EQUIP		11/26/94	67,760		100.00			67,760	7.00	200DB/MQ	67,760	0
FURNITURE & FIXTURES		11/26/94	2,169		100.00			2,169	7.00	200DB/MQ	2,169	0
SCIENTIFIC EQUIP		03/31/95	30,268		100.00			30,268	7.00	200DB/MQ	30,268	0

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SCIENCE EQUIPMENT		06/01/95	56,799		100.00			56,799	12.00	ALT/HY	56,799	0
SCIENTIFIC EQUIP		06/30/95	13,542		100.00			13,542	7.00	200DB/MQ	13,542	0
SCIENTIFIC EQUIPMENT		08/31/95	17,554		100.00			17,554	7.00	200DB/MQ	17,554	0
SCIENTIFIC EQUIPMENT		11/01/95	114,596		100.00			114,596	7.00	200DB/MQ	114,596	0
SCIENTIFIC EQUIPMENT		03/31/96	1,117		100.00			1,117	7.00	200DB/HY	1,117	0
SCIENCE EQUIPMENT		06/01/96	8,807		100.00			8,807	12.00	ALT/HY	8,807	0
SCIENTIFIC EQUIPMENT		06/30/96	9,320		100.00			9,320	7.00	200DB/HY	9,320	0
EQUIPMENT		07/01/96	17,500		100.00	13,090		4,410	7.00	200DB/HY	4,410	0
SCIENTIFIC EQUIPMENT		09/30/96	6,533		100.00			6,533	7.00	200DB/HY	6,533	0
OPTICAL EQUIPMENT		06/01/97	4,975		100.00			4,975	12.00	ALT/HY	4,975	0
OPTICAL EQUIPMENT		06/01/97	1,600		100.00			1,600	12.00	ALT/HY	1,600	0
CAMERA		05/01/98	7,500		100.00			7,500	12.00	ALT/HY	7,500	0
COMPUTER		05/01/98	10,825		100.00			10,825	5.00	ALT/HY	10,825	0
COMPUTER EQUIPMENT		06/01/99	2,435		100.00			2,435	5.00	200DB/HY	2,435	0
CAMERA		02/07/00	4,500		100.00			4,500	12.00	ALT/HY	4,500	0
COMPUTER EQUIPMENT		06/01/00	8,739		100.00			8,739	5.00	ALT/HY	8,739	0
COMPUTER EQUIP		05/31/01	1,489		100.00			1,489	5.00	200DB/HY	1,489	0
SCIENTIFIC EQUIPMENT		05/31/02	18,732		100.00			18,732	7.00	200DB/HY	18,732	0
SOFTWARE		05/31/02	4,835		100.00			4,835	3.00	SL/NA	4,835	0
DONATED TOOL		10/14/02	9,000		100.00			9,000	7.00	200DB/HY	9,000	0
TELESCOPE		01/30/03	1,963		100.00			1,963	7.00	200DB/HY	1,963	0
FAULKES TELESCOPE		03/15/04	8,211,623		100.00			8,211,623	12.00	ALT/MQ	6,237,675	631,663
EQUIPMENT-TIP-2004		07/01/04	51,450		100.00			51,450	12.00	ALT/MQ		4,287
MISCELLANEOUS EQUIPMENT		08/30/04	7,612		100.00			7,612	7.00	200DB/HY	7,612	0
COMPUTERS		11/04/04	5,602		100.00			5,602	5.00	200DB/HY	5,602	0
TELESCOPE		11/19/04	11,064		100.00			11,064	7.00	200DB/HY	11,064	0
TENEGRA OBSERVATORY		03/11/05	11,000		100.00			11,000	12.00	ALT/HY	6,904	910
FAULKES TELESCOPE IMPROVEMENTS		03/15/05	165,090		100.00			165,090	12.00	ALT/MQ	112,226	12,816
TRUCK/LIFT	L	05/27/05	22,371		100.00			22,371	5.00	ALT/HY	22,371	0
TELESCOPE PARTS-2005		06/01/05	136,118		100.00			136,118	10.00	ALT/HY	102,387	13,492
ASTRONOMICAL EQUIPMENT		06/01/05	148,498		100.00			148,498	12.00	ALT/HY	93,215	12,285
SOFTWARE		06/01/05	68,266		100.00			68,266	3.00	SL/NA	68,266	0
COMPUTERS		06/01/05	120,745		100.00			120,745	5.00	ALT/HY	120,745	0
CAMERA EQUIPMENT		06/01/05	49,369		100.00			49,369	12.00	ALT/HY	30,989	4,084
FURNITURE & FIXTURES		06/01/05	10,389		100.00			10,389	10.00	ALT/HY	7,815	1,030
TELESCOPE PARTS-2005	S	06/01/05	166,650		100.00			166,650	10.00	ALT/HY	125,352	8,260
ASTRO PHYSICS REFRACTING TELESCOPE		06/01/05	15,000		100.00			15,000	12.00	ALT/HY	9,416	1,241

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EQUIPMENT-TIP 2005		07/01/05	121,232		100.00			121,232	12.00	ALT/MQ	74,503	10,104
COMPUTER RELATED		11/30/05	3,201		100.00			3,201	5.00	ALT/HY	3,201	0
ASTRONOMICAL EQUIPMENT		12/15/05	44,376		100.00			44,376	12.00	ALT/MQ	26,285	3,711
SOFTWARE		12/15/05	77,723		100.00			77,723	3.00	SL/NA	77,723	0
COMPUTER EQUIPMENT		12/15/05	8,355		100.00			8,355	5.00	ALT/MQ	8,355	0
LCO-SB SOFTWARE		07/01/06	211,836		100.00			211,836	3.00	SL/NA	211,836	0
LCO-SB COMPUTERS		07/01/06	502,371		100.00			502,371	5.00	ALT/HY	502,371	0
LCO-SB EQUIPMENT		07/01/06	312,161		100.00			312,161	12.00	ALT/HY	169,087	26,013
LCO-SB FURN & FIXT		07/01/06	79,898		100.00			79,898	10.00	ALT/HY	51,935	7,989
VEHICLES	A	07/01/06	13,595		100.00			13,595	5.00	ALT/HY	13,595	0
LEASEHOLD IMPROVEMENTS		07/01/06	712,289		100.00			712,289	39.00	SL/MM	117,955	18,264
EQUIPMENT-TIP-2006		07/01/06	93,308		100.00			93,308	12.00	ALT/MQ	49,566	7,776
FTN TELESCOPE TIP-2006		07/19/06	81,115		100.00			81,115	12.00	ALT/MQ	43,090	6,760
FAULKES-TRUCK	L	11/17/06	26,728		100.00			26,728	5.00	ALT/MQ	26,728	0
FAULKES-COMPUTER EQUIP		11/18/06	10,229		100.00			10,229	5.00	SL/MQ	10,229	0
FAULKES-MODULAR SPACE		12/15/06	7,083		100.00			7,083	12.00	ALT/MQ	3,814	556
FAULKES-TELESCOPE ADDITIONS		12/31/06	93,837		100.00			93,837	12.00	ALT/MQ	50,535	7,371
LCO-SB EQUIPMENT		07/01/07	107,682		100.00			107,682	12.00	ALT/HY	49,354	8,974
LCO-SB LAB EQUIPMENT		07/01/07	142,392		100.00			142,392	12.00	ALT/HY	65,263	11,866
LCO-SB COMPUTERS		07/01/07	225,421		100.00			225,421	5.00	ALT/HY	225,241	0
LCO-SB TELESCOPES		07/01/07	922,543		100.00			922,543	12.00	ALT/HY	422,833	76,878
FAULKES N-VEHICLES	A	07/01/07	34,394		100.00			34,394	5.00	ALT/HY	17,135	1,875
FAULKES N-EQUIPMENT		07/01/07	4,763		100.00			4,763	12.00	ALT/HY	2,183	397
LCO-SB FURN & FIXT		07/01/07	157,144		100.00			157,144	10.00	ALT/HY	86,429	15,714
EQUIPMENT-TIP 2007		07/01/07	65,129		100.00			65,129	12.00	ALT/MQ	29,168	5,428
LCO-SB SOFTWARE		07/01/07	213,534		100.00			213,534	3.00	SL/NA	213,534	0
FTS-COMPUTER-2008		04/24/08	13,205		100.00			13,205	5.00	ALT/MQ	12,215	990
FTN-COMPUTER-2008		04/24/08	13,580		100.00			13,580	5.00	ALT/MQ	12,562	1,018
FURNITURE & FIXTURES-2008		07/01/08	92,276		100.00			92,276	10.00	ALT/MQ	40,371	9,228
SOFTWARE-2008		07/01/08	63,708		100.00			63,708	3.00	SL/NA	63,708	0
OUTREACH TELESCOPES-2008		07/01/08	15,515		100.00			15,515	12.00	ALT/MQ	5,657	1,293
COMPUTER EQUIPMENT-2008		07/01/08	353,503		100.00			353,503	5.00	ALT/MQ	309,315	44,188
LAB EQUIPMENT-2008		07/01/08	119,419		100.00			119,419	12.00	ALT/MQ	43,539	9,951
FTN EQUIPMENT-2008		07/01/08	127,269		100.00			127,269	12.00	ALT/MQ	46,401	10,606
EQUIPMENT-2008		07/01/08	180,798		100.00			180,798	12.00	ALT/MQ	65,916	15,066
FTN-TELESCOPES 2008		07/01/08	600,606		100.00			600,606	12.00	ALT/MQ	218,971	50,050
FTS-EQUIPMENT-2008		07/01/08	11,787		100.00			11,787	12.00	ALT/MQ	4,296	982

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LEASEHOLD IMPROVEMENTS-2008		07/01/08	1,593,585		100.00			1,593,585	39.00	SL/MM	182,172	40,861
COMPUTER EQUIPMENT-2008	S	07/01/08	18,371		100.00			18,371	5.00	ALT/MQ	16,075	2,296
FTS-TELESCOPE-2008		07/01/08	530,149		100.00			530,149	12.00	ALT/MQ	193,283	44,179
2005 FORD ESCAPE HYBRID	A	07/31/08	16,970		100.00			16,970	5.00	ALT/MQ	11,067	1,775
2006 TOYOTA PRIUS	A	07/31/08	18,005		100.00			18,005	5.00	ALT/MQ	11,351	1,775
2009-FN-COMPUTER EQUIPMENT		07/01/09	16,223		100.00			16,223	5.00	ALT/HY	11,356	3,245
2009-FS COMPUTER EQUIP		07/01/09	27,996		100.00			27,996	5.00	ALT/HY	19,597	5,599
2009-FS EQUIPMENT FTS		07/01/09	78,700		100.00			78,700	5.00	ALT/HY	55,090	15,740
2009-SANTA BARBARA COMPUTERS		07/01/09	131,513		100.00			131,513	5.00	ALT/HY	92,060	26,302
2009-SANTA BARBARA SOFTWARE		07/01/09	18,679		100.00			18,679	3.00	SL/NA	18,679	0
2009-SANTA BARBARA EQUIPMENT		07/01/09	72,505		100.00			72,505	5.00	ALT/HY	50,754	14,501
2009-SB PROTOTYPE TEST EQUIP		07/01/09	10,751		100.00			10,751	5.00	ALT/HY	7,525	2,151
2009-SB LAB EQUIPMENT		07/01/09	34,989		100.00			34,989	5.00	ALT/HY	24,493	6,997
2009-FN TELESCOPE		07/01/09	847,907		100.00			847,907	12.00	ALT/HY	247,306	70,659
2009-FS TELESCOPE		07/01/09	737,719		100.00			737,719	12.00	ALT/HY	215,169	61,476
2009-SEDGWICK TELESCOPE		07/01/09	733,850		100.00			733,850	12.00	ALT/HY	214,039	61,154
2009-SB LEASHOLD IMPV		07/01/09	36,336		100.00			36,336	39.00	SL/MM	3,223	932
2009-FURNITURE & EQUIP		07/01/09	3,679		100.00			3,679	10.00	ALT/HY	1,288	368
2009-SB COMPUTERS	S	07/01/09	3,052		100.00			3,052	5.00	ALT/HY	2,136	305
2009-FN-FTN EQUIPMENT		07/01/09	83,071		100.00			83,071	5.00	ALT/HY	58,149	16,615
2010-TELESCOPE IN PROGRESS TO FAULKES-N		07/01/10	47,497		100.00			47,497	12.00	ALT/HY	9,895	3,958
2010-TELESCOPE IN PROGRESS TO FAULKES-S		07/01/10	47,497		100.00			47,497	12.00	ALT/HY	9,895	3,958
LCO-2010 SB-EQUIPMENT		07/01/10	182,273		100.00			182,273	12.00	ALT/HY	37,973	15,189
LCO-SB 2010 IN HOUSE TELESCOPES		07/01/10	12,500		100.00			12,500	12.00	ALT/HY	2,605	1,042
2010-TELESCOPE IN PROGRESS TO SB EQUIP		07/01/10	1,500		100.00			1,500	12.00	ALT/HY	313	125
LCO-2010 SB LH IMPROV		07/01/10	19,267		100.00			19,267	39.00	SL/MM	1,214	494
LCO-2010 SB SOFTWARE		07/01/10	83,042		100.00			83,042	3.00	SL/NA	69,202	13,840
LCO-2010 SB COMPUTERS		07/01/10	443,143		100.00			443,143	5.00	ALT/HY	221,572	88,628
LCO-2010 SB LAB EQUIP		07/01/10	3,042		100.00			3,042	12.00	ALT/HY	634	253
LCO-2010 SB F&F		07/01/10	14,159		100.00			14,159	10.00	ALT/HY	3,540	1,416
LCO-2010 SB COMPUTERS	S	07/01/10	3,210		100.00			3,210	5.00	ALT/HY	1,605	321
2010-TELESCOPE IN PROGRESS TO SEDGWICK		12/31/10	134,970		100.00			134,970	12.00	ALT/HY	28,119	11,247
LCO-2011 SB LABEL PRINTER		03/09/11	3,971		100.00			3,971	10.00	ALT/HY	596	397
LCO-2011 SB IN HOUSE TELESCOPES		04/20/11	27,588		100.00			27,588	12.00	ALT/HY	3,449	2,299
LCO-2011 SB FORKLIFT		06/27/11	16,361		100.00			16,361	12.00	ALT/HY	2,045	1,363
LCO-2011 COMPUTERS		07/01/11	374,443		100.00			374,443	5.00	ALT/HY	112,333	74,889
LCO-LH-2011 CORTONA		07/01/11	12,653		100.00			12,653	39.00	SL/MM	473	324

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FAULKES N.-2011 TELESCOPE		07/01/11	86,460		100.00			86,460	12.00	ALT/HY	10,808	7,205
ICO-2011 SB LAB EQUIP		07/01/11	32,362		100.00			32,362	12.00	ALT/HY	4,045	2,697
FAULKES S-2011 EQUIPMENT		07/01/11	28,454		100.00			28,454	12.00	ALT/HY	3,557	2,371
ICO-2011 SB FURN & FIXT		07/01/11	7,739		100.00			7,739	10.00	ALT/HY	1,161	774
ICO-2011 COMPUTERS	S	07/01/11	1,049		100.00			1,049	5.00	ALT/HY	315	105
ICO-2011 SOFTWARE		07/01/11	9,541		100.00			9,541	3.00	SL/NA	4,770	3,180
FAULKES S-2011 TELESCOPE		07/01/11	226,174		100.00			226,174	12.00	ALT/HY	28,272	18,848
2011 LENOVO LAPTOP		07/01/11	1,584		100.00			1,584	5.00	ALT/HY	475	317
FAULKES N-2011 COMPUTER		08/10/11	21,561		100.00			21,561	5.00	ALT/HY	6,468	4,312
FAULKES S-2011 COMPUTER		08/10/11	21,561		100.00			21,561	5.00	ALT/HY	6,468	4,312
SEDGWICK TELESCOPE		12/31/11	67,156		100.00			67,156	12.00	ALT/HY	8,394	5,596
LENOVO T520		01/10/12	2,653		100.00			2,653	5.00	ALT/MQ	464	531
CISCO CATALYST PORT SWITCH		01/30/12	3,660		100.00			3,660	5.00	ALT/MQ	641	732
FN-TELESCOPE 2012	S	07/01/12	41,330		100.00			41,330	12.00	ALT/MQ	1,292	3,014
FN-TELESCOPE 2012		07/01/12	505,107		100.00			505,107	12.00	ALT/MQ	15,784	42,092
SOFTWARE-2012		07/15/12	13,316		100.00			13,316	3.00	SL/NA	2,219	4,439
LAB EQUIPMENT-2012		08/15/12	34,259		100.00			34,259	12.00	ALT/MQ	1,071	2,855
COMPUTER-2012 SA SITE		08/16/12	2,465		100.00			2,465	5.00	ALT/MQ	185	493
MACBOOK PRO		11/27/12	2,247		100.00			2,247	5.00	ALT/MQ	56	449
MCDONALD SITE-COMPUTER 2012		12/31/12	184,017		100.00			184,017	5.00	ALT/MQ	4,600	36,803
MCDONALD SITE-TELESCOPE		12/31/12	910,065		100.00			910,065	12.00	ALT/MQ	9,480	75,839
CHILE SITE-TELESCOPE		12/31/12	2,503,555		100.00			2,503,555	12.00	ALT/MQ	26,079	208,630
FS-TELESCOPE 2012		12/31/12	403,902		100.00			403,902	12.00	ALT/MQ	4,207	33,659
SEDGWICK TELESCOPE-2012		12/31/12	134,709		100.00			134,709	12.00	ALT/MQ	1,403	11,226
CHILE SITE-LH IMPROV		12/31/12	1,234,303		100.00			1,234,303	39.00	SL/MM	1,319	31,649
MCDONALD SITE-LH IMPROV		12/31/12	978,776		100.00			978,776	39.00	SL/MM	1,046	25,097
CHILE SITE-COMPUTER 2012		12/31/12	184,017		100.00			184,017	5.00	ALT/MQ	4,600	36,803
SUBTOTAL PRIOR YEAR			29,874,003	0		30,590	0	29,843,413			13,116,730	2,203,817
TOTALS			37,088,076	0		30,590	0	37,057,486			13,116,730	2,289,493
AMORTIZATION												
TCS INTER. DEV SOFTWARE-2013		12/31/13	448,092		100.00			448,092	10.00			3,734
ID-SCHÉDULER SOFTWARE-2013		12/31/13	706,993		100.00			706,993	10.00			5,892
SUBTOTAL CURRENT YEAR			1,155,085			0	0	1,155,085			0	9,626
TECHNICAL LIBRARY		12/15/93	11,150		100.00			11,150	15.00		11,150	0

Code: S = Sold, A = Auto, L = Listed, C = COGS

FDV3601 10/23/13

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2013

► **Keep for your records**

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Miscellaneous Statement

PART VII-B, QUESTION 3(a)

AS DISCLOSED IN PREVIOUS YEARS, LAS CUMBRES
OBSERVATORY, INC (LCO) IS THE SOLE MEMBER
OF LAS CUMBRES OBSERVATORY (UK) (LCO UK)
A NONPROFIT ENTITY WHOSE CHARITABLE PURPOSE
INCLUDES THE ADVANCEMENT OF EDUCATION OF
THE PUBLIC THROUGHOUT THE WORLD IN THE
SCIENCES OF ASTRONOMY AND COSMOLOGY. LCO
UK, IN TURN, IS THE SOLE OWNER OF TELESCOPE
TECHNOLOGIES LIMITED, A COMPANY THAT PROVIDES
TECHNICAL SUPPORT FOR ASTRONOMICAL TELESCOPES.

Total

Form 990-PF, Page 1, Part I, Line 11

Line 11 Stmt

Other income:	Rev/Exp Book	Net Inv Inc	Adj Net Inc
NET INCOME-TTL	11,800.		
FOREIGN CURRENCY TRANSLATION INCOME	-29,570.		
BOOK/TAX ADJUSTMENT ASSET DISPOSITIONS	-298,419.		
OTHER INCOME PER BOOKS	23,057.		
CONFERENCE INCOME	20,230.		
Total	-272,902.		

Form 990-PF, Page 1, Part I, Line 18

Line 18 Stmt

Taxes	Rev/Exp Book	Net Inv Inc	Adj Net Inc	Charity Disb
PAYROLL TAX	246,115.			173,334.
TAXES PER FINANCIAL STATEMENTS	4,130.			0.
Total	250,245.			173,334.

Form 990-PF, Page 1, Part I, Line 23

Line 23 Stmt

Other expenses:	Rev/Exp Book	Net Inv Inc	Adj Net Inc	Charity Disb
MAINTENANCE/REPAIRS	30,608.			30,608.
PROJECT COSTS	15,162.			15,162.
EQUIPMENT EXPENSE	82,102.			82,102.
VEHICLE EXPENSES	23,241.			0.
INSURANCE	154,646.			0.
OFFICE EXPENSE	77,871.			0.
OTHER OPERATING EXPENSES	120,173.			120,173.
TELEPHONE/UTILITIES	428,350.			0.
CONTRACT LABOR	616,069.			616,069.
SHOP EXPENSES	53,079.			53,079.
SHIPPING EXPENSE	10,861.			10,861.
ACCRUAL TO CASH ADJ-GRANTS	-342,926.			
BOOK < TAX DEPRECIATION ADJUST	-530,664.			
ADJUST FOR BESSEMER ACCOUNT FEE	-1,329.			
Amortization	103,186.			
PAYROLL PROCESSING	7,892.			
Total	848,321.			928,054.

Form 4562, line 26

Additional Listed Property Statement

(a) Type of property	(b) Date placed in service	(c) Business/ investmnt use %	(d) Cost or other basis	(e) Basis for deprecia- tion	(f) Re- covery period	(g) Method/ Con- vention	(h) Deprecia- tion deduction	(i) Elected section 179 cost
FAULKES N-VEHICLES	07/01/07	100.00	34,394.	34,394.	5.00	S/L-HY	1,875.	
FAULKES-TRUCK	11/17/06	100.00	26,728.	26,728.	5.00	S/L-MQ	0.	
2006 TOYOTA PRIUS	07/31/08	100.00	18,005.	18,005.	5.00	S/L-MQ	1,775.	

Form 4562, line 26

Continued

Additional Listed Property Statement

(a) Type of property	(b) Date placed in service	(c) Business/ investmnt use %	(d) Cost or other basis	(e) Basis for deprecia- tion	(f) Re- covery period	(g) Method/ Con- vention	(h) Deprecia- tion deduction	(i) Elected section 179 cost
2005 FORD ESCAPE HYBRID	07/31/08	100.00	16,970.	16,970.	5.00	S/L-MQ	1,775.	

Total

5,425.

Form 990-PF, Part VII-A, Line 11, Statements Regarding Activities

Schedule of Information Regarding Transfers To a Controlled Entity

(A) Name and Address of Each Controlled Entity	(B) Employer ID number	(C) Description of Transfer	(D) Amount of Transfer
TELESCOPE TECHNOLOGIES LTD 1 MORPETH WARF, BERKENHEAD, MERSEYSIDE, ENGLAND CH 41	NONE	CONTRACT SERVICES TELESCOPE CONSTRUCTION	755,817.

Total

755,817.

Form 990-PF, Part VII-A, Line 11, Statements Regarding Activities

Schedule of Information Regarding Transfers From a Controlled Entity

(A) Name and Address of Each Controlled Entity	(B) Employer ID number	(C) Description of Transfer	(D) Amount of Transfer
TELESCOPE TECHNOLOGIES LTD 1 MORPETH WARF, BERKENHEAD, MERSEYSIDE, ENGLAND CH 41	NONE	NET BOOK INCOME FROM SUBSIDIARY	11,800.

Total

11,800.

Form 990-PF, Page 1, Part I

Line 16a - Legal Fees

Name of Provider	Type of Service Provided	Amount Paid Per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
MISCELLANEOUS	GENERAL	4,012.			

Total

4,012.

Form 990-PF, Page 1, Part I

Line 16b - Accounting Fees

Name of Provider	Type of Service Provided	Amount Paid Per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
JOHN P. TALIA, CPA	TAX SERVICES	4,385.			
BARTLETT, PRINGLE & WOLF, LLP	AUDIT SERVICES	18,000.			
Total		22,385.			

Form 990-PF, Page 1, Part I

Line 16c - Other Professional Fees

Name of Provider	Type of Service Provided	Amount Paid Per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
BESSEMER ACCT FEES	BROKERAGE	1,329.	1,329.		
VARIOUS	OTHER	65.			
VARIOUS	PUBLIC RELATIONS	23,032.			
Total		24,426.	1,329.		

Form 990-PF, Line 19
Allocated Depreciation

Description	Date Acquire	Cost or Basis	Prior Yr. Depr	Mthd	Life	Current Depr	Net Invest Income	Adjusted Net Income
ASTRONOMICAL/ONSERVATORY	12/15/93	121622	117484	ALT	12.00	0		
DATA PROCESSING EQUIPMENT	12/15/93	35474	35474	ALT	5.00	0		
MISCELLANEOUS EQUIPMENT	12/15/93	8140	7863	ALT	12.00	0		
TELESCOPE RELATED	12/15/93	5832	5634	ALT	12.00	0		
TOOLS	12/15/93	1757	1757	ALT	5.00	0		
SHELVES	12/15/93	648	626	ALT	12.00	0		
OBSERVATORY/TELESCOPE	05/15/94	38424	38424	ALT	12.00	0		
SCIENCE EQUIPMENT	06/01/95	56799	56799	ALT	12.00	0		
SCIENCE EQUIPMENT	06/01/96	8807	8807	ALT	12.00	0		
OPTICAL EQUIPMENT	06/01/97	1600	1600	ALT	12.00	0		
OPTICAL EQUIPMENT	06/01/97	4975	4975	ALT	12.00	0		
CAMERA	05/01/98	7500	7500	ALT	12.00	0		
COMPUTER	05/01/98	10825	10825	ALT	5.00	0		
COMPUTER EQUIPMENT	06/01/99	2435	2435	200DB	5.00	0		
COMPUTER EQUIPMENT	06/01/00	8739	8739	ALT	5.00	0		
CAMERA	02/07/00	4500	4500	ALT	12.00	0		
FURNITURE & FIXTURES	11/26/94	2169	2169	200DB	7.00	0		
MAC H & EQUIP	11/26/94	67760	67760	200DB	7.00	0		
SCIENTIFIC EQUIPMENT	09/01/94	63349	63349	ALT	7.00	0		
TEST EQUIPMENT	09/01/94	10659	10659	ALT	5.00	0		
SCIENTIFIC EQUIP	03/31/95	30268	30268	200DB	7.00	0		
SCIENTIFIC EQUIP	06/30/95	13542	13542	200DB	7.00	0		
SCIENTIFIC EQUIPMENT	08/31/95	17554	17554	200DB	7.00	0		
SCIENTIFIC EQUIPMENT	11/01/95	114596	114596	200DB	7.00	0		

Form 990-PF, Line 19
Allocated Depreciation

Continued

Description	Date Acquire	Cost or Basis	Prior Yr. Depr	Mthd	Life	Current Depr	Net Invest Income	Adjusted Net Income
EQUIPMENT	07/01/96	17500	4410	200DB	7.00	0		
SCIENTIFIC EQUIPMENT	03/31/96	1117	1117	200DB	7.00	0		
SCIENTIFIC EQUIPMENT	06/30/96	9320	9320	200DB	7.00	0		
SCIENTIFIC EQUIPMENT	09/30/96	6533	6533	200DB	7.00	0		
MACH & EQUIP	11/25/94	17500	17500	200DB	7.00	0		
COMPUTER EQUIP	05/31/01	1489	1489	200DB	5.00	0		
SCIENTIFIC EQUIPMENT	05/31/02	18732	18732	200DB	7.00	0		
SOFTWARE	05/31/02	4835	4835	SL	3.00	0		
DONATED TOOL	10/14/02	9000	9000	200DB	7.00	0		
TELESCOPE	01/30/03	1963	1963	200DB	7.00	0		
TELESCOPE	11/19/04	11064	11064	200DB	7.00	0		
COMPUTERS	11/04/04	5602	5602	200DB	5.00	0		
MISCELLANEOUS EQUIPMENT	08/30/04	7612	7612	200DB	7.00	0		
CAMERA EQUIPMENT	06/01/05	49369	30989	ALT	12.00	4084		
FURNITURE & FIXTURES	06/01/05	10389	7815	ALT	10.00	1030		
ASTRONOMICAL EQUIPMENT	06/01/05	148498	93215	ALT	12.00	12285		
SOFTWARE	06/01/05	68266	68266	SL	3.00	0		
COMPUTERS	06/01/05	120745	120745	ALT	5.00	0		
TELESCOPE PARTS-2005	06/01/05	136118	102387	ALT	10.00	13492		
TRUCK/LIFT	05/27/05	22371	22371	ALT	5.00	0		
TENEGRA OBSERVATORY	03/11/05	11000	6904	ALT	12.00	910		
COMPUTER RELATED	11/30/05	3201	3201	ALT	5.00	0		
ASTRO PHYSICS REFRACTING TELESCOPE	06/01/05	15000	9416	ALT	12.00	1241		
COMPUTER EQUIPMENT	12/15/05	8355	8355	ALT	5.00	0		
ASTRONOMICAL EQUIPMENT	12/15/05	44376	26285	ALT	12.00	3711		
SOFTWARE	12/15/05	77723	77723	SL	3.00	0		
LCO-SB COMPUTERS	07/01/06	502371	502371	ALT	5.00	0		
LCO-SB SOFTWARE	07/01/06	211836	211836	SL	3.00	0		
LCO-SB EQUIPMENT	07/01/06	312161	169087	ALT	12.00	26013		
LCO-SB FURN & FIXT	07/01/06	79898	51935	ALT	10.00	7989		
VEHICLES	07/01/06	13595	13595	ALT	5.00	0		
LEASEHOLD IMPROVEMENTS	07/01/06	712289	117955	SL	39.00	18264		
LCO-SB COMPUTERS	07/01/07	225421	225241	ALT	5.00	0		
LCO-SB SOFTWARE	07/01/07	213534	213534	SL	3.00	0		
LCO-SB EQUIPMENT	07/01/07	107682	49354	ALT	12.00	8974		
LCO-SB LAB EQUIPMENT	07/01/07	142392	65263	ALT	12.00	11866		
LCO-SB FURN & FIXT	07/01/07	157144	86429	ALT	10.00	15714		
LCO-SB TELESCOPES	07/01/07	922543	422833	ALT	12.00	76878		
FAULKES N-VEHICLES	07/01/07	34394	17135	ALT	5.00	1875		
FAULKES N-EQUIPMENT	07/01/07	4763	2183	ALT	12.00	397		
FAULKES TELESCOPE	03/15/04	8211623	6237675	ALT	12.00	631663		
FAULKES TELESCOPE IMPROVEMENTS	03/15/05	165090	112226	ALT	12.00	12816		
FAULKES-TRUCK	11/17/06	26728	26728	ALT	5.00	0		
FAULKES-COMPUTER EQUIP	11/18/06	10229	10229	SL	5.00	0		
FAULKES-MODULAR SPACE	12/15/06	7083	3814	ALT	12.00	556		
FAULKES-TELESCOPE ADDITIONS	12/31/06	93837	50535	ALT	12.00	7371		
COMPUTER EQUIPMENT-2008	07/01/08	353503	309315	ALT	5.00	44188		
EQUIPMENT-TIP-2004	07/01/04	51450	45019	ALT	12.00	4287		
EQUIPMENT-TIP 2005	07/01/05	121232	74503	ALT	12.00	10104		
EQUIPMENT-TIP-2006	07/01/06	93308	49566	ALT	12.00	7776		
EQUIPMENT-TIP 2007	07/01/07	65129	29168	ALT	12.00	5428		

Form 990-PF, Line 19
Allocated Depreciation

Continued

Description	Date Acquire	Cost or Basis	Prior Yr. Depr	Mthd	Life	Current Depr	Net Invest Income	Adjusted Net Income
EQUIPMENT-2008	07/01/08	180798	65916	ALT	12.00	15066		
FURNITURE & FIXTURES-2008	07/01/08	92276	40371	ALT	10.00	9228		
LAB EQUIPMENT-2008	07/01/08	119419	43539	ALT	12.00	9951		
LEASEHOLD IMPROVEMENTS-2008	07/01/08	1593585	182172	SL	39.00	40861		
SOFTWARE-2008	07/01/08	63708	63708	SL	3.00	0		
OUTREACH TELESCOPES-2008	07/01/08	15515	5657	ALT	12.00	1293		
2006 TOYOTA PRIUS	07/31/08	18005	11351	ALT	5.00	1775		
2005 FORD ESCAPE HYBRID	07/31/08	16970	11067	ALT	5.00	1775		
FTN EQUIPMENT-2008	07/01/08	127269	46401	ALT	12.00	10606		
FTN TELESCOPE TIP-2006	07/19/06	81115	43090	ALT	12.00	6760		
FTN-TELESCOPES 2008	07/01/08	600606	218971	ALT	12.00	50050		
FTN-COMPUTER-2008	04/24/08	13580	12562	ALT	5.00	1018		
FTS-COMPUTER-2008	04/24/08	13205	12215	ALT	5.00	990		
FTS-EQUIPMENT-2008	07/01/08	11787	4296	ALT	12.00	982		
FTS-TELESCOPE-2008	07/01/08	530149	193283	ALT	12.00	44179		
2009-FURNITURE & EQUIP	07/01/09	3679	1288	ALT	10.00	368		
2009-FN-COMPUTER EQUIPMENT	07/01/09	16223	11356	ALT	5.00	3245		
2009-FN-FTN EQUIPMENT	07/01/09	83071	58149	ALT	5.00	16615		
2009-FS COMPUTER EQUIP	07/01/09	27996	19597	ALT	5.00	5599		
2009-FS EQUIPMENT FTS	07/01/09	78700	55090	ALT	5.00	15740		
2009-SANTA BARBARA COMPUTERS	07/01/09	131513	92060	ALT	5.00	26302		
2009-SANTA BARBARA SOFTWARE	07/01/09	18679	18679	SL	3.00	0		
2009-SANTA BARBARA EQUIPMENT	07/01/09	72505	50754	ALT	5.00	14501		
2009-SB PROTOTYPE TEST EQUIP	07/01/09	10751	7525	ALT	5.00	2151		
2009-SB LAB EQUIPMENT	07/01/09	34989	24493	ALT	5.00	6997		
2009-FN TELESCOPE	07/01/09	847907	247306	ALT	12.00	70659		
2009-FS TELESCOPE	07/01/09	737719	215169	ALT	12.00	61476		
2009-SEDGWICK TELESCOPE	07/01/09	733850	214039	ALT	12.00	61154		
2009-SB LEASHOLD IMPV	07/01/09	36336	3223	SL	39.00	932		
2010-TELESCOPE IN PROGRESS TO FAULKES	07/01/10	47497	9895	ALT	12.00	3958		
2010-TELESCOPE IN PROGRESS TO FAULKES	07/01/10	47497	9895	ALT	12.00	3958		
2010-TELESCOPE IN PROGRESS TO SEDGWICK	12/31/10	134970	28119	ALT	12.00	11247		
2010-TELESCOPE IN PROGRESS TO SB EQUIP	07/01/10	1500	313	ALT	12.00	125		
LCO-2010 SB COMPUTERS	07/01/10	443143	221572	ALT	5.00	88628		
LCO-2010 SB-EQUIPMENT	07/01/10	182273	37973	ALT	12.00	15189		
LCO-2010 SB F&F	07/01/10	14159	3540	ALT	10.00	1416		
LCO-2010 SB LAB EQUIP	07/01/10	3042	634	ALT	12.00	253		
LCO-2010 SB LH IMPROV	07/01/10	19267	1214	SL	39.00	494		
LCO-2010 SB SOFTWARE	07/01/10	83042	69202	SL	3.00	13840		
LCO-SB 2010 IN HOUSE TELESCOPES	07/01/10	12500	2605	ALT	12.00	1042		
LCO-2011 SB IN HOUSE TELESCOPES	04/20/11	27588	3449	ALT	12.00	2299		
SEDGWICK TELESCOPE	12/31/11	67156	8394	ALT	12.00	5596		
LCO-2011 COMPUTERS	07/01/11	374443	112333	ALT	5.00	74889		
LCO-2011 SOFTWARE	07/01/11	9541	4770	SL	3.00	3180		
LCO-LH-2011 CORTONA	07/01/11	12653	473	SL	39.00	324		
LCO-2011 SB LAB EQUIP	07/01/11	32362	4045	ALT	12.00	2697		
LCO-2011 SB LABEL PRINTER	03/09/11	3971	596	ALT	10.00	397		
LCO-2011 SB FORKLIFT	06/27/11	16361	2045	ALT	12.00	1363		
LCO-2011 SB FURN & FIXT	07/01/11	7739	1161	ALT	10.00	774		
FAULKES N.-2011 TELESCOPE	07/01/11	86460	10808	ALT	12.00	7205		
FAULKES N-2011 COMPUTER	08/10/11	21561	6468	ALT	5.00	4312		

Form 990-PF, Line 19
Allocated Depreciation

Continued

Description	Date Acquire	Cost or Basis	Prior Yr. Depr	Mthd	Life	Current Depr	Net Invest Income	Adjusted Net Income
FAULKES S-2011 TELESCOPE	07/01/11	226174	28272	ALT	12.00	18848		
FAULKES S-2011 COMPUTER	08/10/11	21561	6468	ALT	5.00	4312		
FAULKES S-2011 EQUIPMENT	07/01/11	28454	3557	ALT	12.00	2371		
SEDGWICK TELESCOPE-2012	12/31/12	134709	1403	ALT	12.00	11226		
CISCO CATALYST PORT SWITCH	01/30/12	3660	641	ALT	5.00	732		
MACBOOK PRO	11/27/12	2247	56	ALT	5.00	449		
LAB EQUIPMENT-2012	08/15/12	34259	1071	ALT	12.00	2855		
SOFTWARE-2012	07/15/12	13316	2219	SL	3.00	4439		
LENOVO T520	01/10/12	2653	464	ALT	5.00	531		
2011 LENOVO LAPTOP	07/01/11	1584	475	ALT	5.00	317		
FN-TELESCOPE 2012	07/01/12	505107	15784	ALT	12.00	42092		
FS-TELESCOPE 2012	12/31/12	403902	4207	ALT	12.00	33659		
COMPUTER-2012 SA SITE	08/16/12	2465	185	ALT	5.00	493		
CHILE SITE-LH IMPROV	12/31/12	1234303	1319	SL	39.00	31649		
MCDONALD SITE-LH IMPROV	12/31/12	978776	1046	SL	39.00	25097		
CHILE SITE-COMPUTER 2012	12/31/12	184017	4600	ALT	5.00	36803		
MCDONALD SITE-COMPUTER 2012	12/31/12	184017	4600	ALT	5.00	36803		
CHILE SITE-TELESCOPE	12/31/12	2503555	26079	ALT	12.00	208630		
MCDONALD SITE-TELESCOPE	12/31/12	910065	9480	ALT	12.00	75839		
FN TELESCOPE-2013	07/01/13	188922		ALT	12.00	5904		
FS TELESCOPE-2013	07/01/13	90403		ALT	12.00	2825		
CHILE SITE COMPUTER EQUIP-2013	07/01/13	5597		ALT	5.00	420		
MCDONALD SITE COMPUTERS-2013	07/01/13	4492		ALT	5.00	337		
FTS-1M-COMPUTERS 2013	07/01/13	202029		ALT	5.00	15152		
LCO-SB 2013 COMPUTERS	07/01/13	50210		ALT	5.00	3766		
LCO-SB 2013 LAB EQUIP	07/01/13	5700		ALT	12.00	178		
SEDGWICK SITE TELESCOPE 2013	07/01/13	113713		ALT	12.00	3554		
SOUTH AFRICA SITE-TELESCOPE 2013	12/31/13	2589533		ALT	12.00	26974		
COMPRESSOR REPLACEMENT	10/08/13	2590		ALT	12.00	27		
LAB EQUIPMENT-2013	07/31/13	5700		ALT	12.00	178		
LEASEHOLD IMP-LCO-2013	07/01/13	17833		ALT	39.00	171		
SOFTWARE-LCO-2013	06/27/13	1391		SL	3.00	270		
FS-1M TELESCOPE	12/31/13	1668195		ALT	12.00	17377		
2013 FS-1M SITE DEVELOPMENT	12/31/13	679088		SL	39.00	726		
CHILE SITE DEVELOP-2013	12/31/13	56032		SL	39.00	60		
CHILE-TELESCOPE-2013	12/31/13	93776		ALT	12.00	977		
MCDON SITE-TELESCOPE 2013	12/31/13	43577		ALT	12.00	454		
MCDON SITE DEVELOP.- 2013	12/31/13	45547		SL	39.00	49		
SOUTH AFRICA SITE DEVELOP.- 2013	12/31/13	1147716		SL	39.00	1226		
SOUTH AFRICA SITE-COMPUTER.- 2013	12/31/13	202029		ALT	5.00	5051		
TELESCOPE PARTS-2005	06/01/05	166650	125352	ALT	10.00	8260		
FN-TELESCOPE 2012	07/01/12	41330	1292	ALT	12.00	3014		
COMPUTER EQUIPMENT-2008	07/01/08	18371	16075	ALT	5.00	2296		
2009-SB COMPUTERS	07/01/09	3052	2136	ALT	5.00	305		
LCO-2010 SB COMPUTERS	07/01/10	3210	1605	ALT	5.00	321		
LCO-2011 COMPUTERS	07/01/11	1049	315	ALT	5.00	105		

Total

Form 990-PF, Page 2, Part II, Line 13

L-13 Stmt

Line 13 - Investments - Other:	End of Year	
	Book Value	Fair Market Value
TELESCOPE TECHNOLOGIES LTD (SEC. 4942(j)(4))	660,242.	660,242.
Total	<u>660,242.</u>	<u>660,242.</u>

Form 990-PF, Page 2, Part II, Line 14

L-14 Stmt

Line 14b - Description of Land, Buildings, and Equipment	(a) Cost/Other Basis	(b) Accumulated Depreciation	(c) Book Value
TAX DEPRECIATION SCHEDULES	39,428,423.	15,285,979.	24,142,444.
RECONCILE TO BOOKS	886,023.	-2,890,759.	3,776,782.
CONSTRUCTION IN PROGRESS	19,028,589.	0.	19,028,589.
Total	<u>59,343,035.</u>	<u>12,395,220.</u>	<u>46,947,815.</u>

Form 990-PF, Page 2, Part II, Line 15

Other Assets Stmt

Line 15 - Other Assets:	Beginning Year Book Value	End of Year	
		Book Value	Fair Market Value
OTHER ASSETS	-1,855.	14,353.	14,353.
Total	<u>-1,855.</u>	<u>14,353.</u>	<u>14,353.</u>

Form 990-PF, Page 2, Part II, Line 22

Other Liab Stmt

Line 22 - Other Liabilities:	Beginning Year Book Value	Ending Year Book Value
ACCRUED EXPENSES	648,864.	384,138.
Total	<u>648,864.</u>	<u>384,138.</u>

**Form 990-PF
Part I, Line 6a****Net Gain or Loss From Sale of Assets****2013**

Name LAS CUMBRES OBSERVATORY G. T. N., INC Employer Identification Number 77-0361278

Asset Information:

Description of Property: VARIOUS RETIRED ASSETS
Date Acquired: . Various How Acquired: . . . Purchased
Date Sold: . . . Vari-2013 Name of Buyer: . . . NONE
Sales Price: . . . 0. Cost or other basis (do not reduce by depreciation) . . . 233,662.
Sales Expense: . . . 0. Valuation Method: . . . Cost
Total Gain (Loss): . . . -72,586. Accumulation Depreciation: . . . 161,076.

Description of Property: _____
Date Acquired: . . . _____ How Acquired: . . . _____
Date Sold: . . . _____ Name of Buyer: . . . _____
Sales Price: . . . _____ Cost or other basis (do not reduce by depreciation) . . . _____
Sales Expense: . . . _____ Valuation Method: . . . _____
Total Gain (Loss): . . . _____ Accumulation Depreciation: . . . _____

Description of Property: _____
Date Acquired: . . . _____ How Acquired: . . . _____
Date Sold: . . . _____ Name of Buyer: . . . _____
Sales Price: . . . _____ Cost or other basis (do not reduce by depreciation) . . . _____
Sales Expense: . . . _____ Valuation Method: . . . _____
Total Gain (Loss): . . . _____ Accumulation Depreciation: . . . _____

Description of Property: _____
Date Acquired: . . . _____ How Acquired: . . . _____
Date Sold: . . . _____ Name of Buyer: . . . _____
Sales Price: . . . _____ Cost or other basis (do not reduce by depreciation) . . . _____
Sales Expense: . . . _____ Valuation Method: . . . _____
Total Gain (Loss): . . . _____ Accumulation Depreciation: . . . _____

Description of Property: _____
Date Acquired: . . . _____ How Acquired: . . . _____
Date Sold: . . . _____ Name of Buyer: . . . _____
Sales Price: . . . _____ Cost or other basis (do not reduce by depreciation) . . . _____
Sales Expense: . . . _____ Valuation Method: . . . _____
Total Gain (Loss): . . . _____ Accumulation Depreciation: . . . _____

Description of Property: _____
Date Acquired: . . . _____ How Acquired: . . . _____
Date Sold: . . . _____ Name of Buyer: . . . _____
Sales Price: . . . _____ Cost or other basis (do not reduce by depreciation) . . . _____
Sales Expense: . . . _____ Valuation Method: . . . _____
Total Gain (Loss): . . . _____ Accumulation Depreciation: . . . _____

Description of Property: _____
Date Acquired: . . . _____ How Acquired: . . . _____
Date Sold: . . . _____ Name of Buyer: . . . _____
Sales Price: . . . _____ Cost or other basis (do not reduce by depreciation) . . . _____
Sales Expense: . . . _____ Valuation Method: . . . _____
Total Gain (Loss): . . . _____ Accumulation Depreciation: . . . _____

Description of Property: _____
Date Acquired: . . . _____ How Acquired: . . . _____
Date Sold: . . . _____ Name of Buyer: . . . _____
Sales Price: . . . _____ Cost or other basis (do not reduce by depreciation) . . . _____
Sales Expense: . . . _____ Valuation Method: . . . _____
Total Gain (Loss): . . . _____ Accumulation Depreciation: . . . _____