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Return of Private Foundation

OMB No 1545-0052

Department of the Treasury
Internal Revenue Service

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

Do not enter Social Security numbers on this form as it may be made public.

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

2013

Open to Public Inspection

For calendar year 2013 or tax year beginning

, and ending

Name of foundation J. RENNY & MARGARET M. L. CATTON TRUST		A Employer identification number 99-6002220
Number and street (or P.O. box number if mail is not delivered to street address) P.O. BOX 3170, DEPT. 715	Room/suite	B Telephone number (808) 694-4543
City or town, state or province, country, and ZIP or foreign postal code HONOLULU, HI 96802-3170		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 type="checkbox"/> Section 501(c)(3) exempt private foundation <input checked="" 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) \$ 1,037,178.	J Accounting method: <input checked="" type="checkbox"/> Cash <input 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"/>

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).)

	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1 Contributions, gifts, grants, etc., received			N/A	
2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch. B				
3 Interest on savings and temporary cash investments	3.	3.		STATEMENT 1
4 Dividends and interest from securities	24,462.	24,462.		STATEMENT 2
5a Gross rents				
b Net rental income or (loss)				
6a Net gain or (loss) from sale of assets not on line 10	84,557.			
b Gross sales price for all assets on line 6a	677,546.			
7 Capital gain net income (from Part IV, line 2)		84,557.		
8 Net short-term capital gain				
9 Income modifications				
10a Gross sales less returns and allowances				
b Less: Cost of goods sold				
c Gross profit or (loss)				
11 Other income				
12 Total. Add lines 1 through 11	109,022.	109,022.		
13 Compensation of officers, directors, trustees, etc.	2,727.	2,045.		682.
14 Other employee salaries and wages				
15 Pension plans, employee benefits				
16a Legal fees				
b Accounting fees STMT 3	2,950.	885.		2,065.
c Other professional fees				
17 Interest				
18 Taxes STMT 4	2,152.	1,067.		0.
19 Depreciation and depletion				
20 Occupancy				
21 Travel, conferences, and meetings				
22 Printing and publications				
23 Other expenses				
24 Total operating and administrative expenses. Add lines 13 through 23	7,829.	3,997.		2,747.
25 Contributions, gifts, grants paid	44,222.			44,222.
26 Total expenses and disbursements. Add lines 24 and 25	52,051.	3,997.		46,969.
27 Subtract line 26 from line 12:				
a Excess of revenue over expenses and disbursements	56,971.			
b Net investment income (if negative, enter -0-)		105,025.		
c Adjusted net income (if negative, enter -0-)			N/A	

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10-10-13

LHA For Paperwork Reduction Act Notice, see instructions.

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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			
2	Savings and temporary cash investments	18,411.	28,118.	28,118.
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			
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 STMT 5	789,515.	836,779.	1,009,060.
14	Land, buildings, and equipment: basis ▶			
	Less: accumulated depreciation ▶			
15	Other assets (describe ▶)			
16	Total assets (to be completed by all filers - see the instructions. Also, see page 1, item 1)	807,926.	864,897.	1,037,178.

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"/>			
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	807,926.	864,897.	
28	Paid-in or capital surplus, or land, bldg., and equipment fund	0.	0.	
29	Retained earnings, accumulated income, endowment, or other funds	0.	0.	
30	Total net assets or fund balances	807,926.	864,897.	
31	Total liabilities and net assets/fund balances	807,926.	864,897.	

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	807,926.
2	Enter amount from Part I, line 27a	2	56,971.
3	Other increases not included in line 2 (itemize) ▶	3	0.
4	Add lines 1, 2, and 3	4	864,897.
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	864,897.

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Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)		(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a PUBLICLY TRADED SECURITIES		P	VARIOUS	VARIOUS
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 677,546.		592,989.	84,557.
b			
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(i) 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			84,557.
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	84,557.
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	N/A

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	43,924.	900,227.	.048792
2011	39,072.	867,015.	.045065
2010	39,660.	819,184.	.048414
2009	45,040.	777,798.	.057907
2008	55,106.	916,242.	.060143

2 Total of line 1, column (d)	2	.260321
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	.052064
4 Enter the net value of noncharitable-use assets for 2013 from Part X, line 5	4	965,758.
5 Multiply line 4 by line 3	5	50,281.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	1,050.
7 Add lines 5 and 6	7	51,331.
8 Enter qualifying distributions from Part XII, line 4	8	46,969.

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)		1	2,101.
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			
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b).		2	0.
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		3	2,101.
3 Add lines 1 and 2		4	12,851.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		5	0.
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-			
6 Credits/Payments:			
a 2013 estimated tax payments and 2012 overpayment credited to 2013	6a	680.	
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	680.	
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		
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	680.	
11 Enter the amount of line 10 to be: Credited to 2014 estimated tax <input type="checkbox"/> 0. Refunded <input type="checkbox"/>	11	680.	

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for the definition)? 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.		X
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. <input type="checkbox"/> \$ 0. (2) On foundation managers. <input type="checkbox"/> \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. <input type="checkbox"/> \$ 0.		
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
4a 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, col. (c), and Part XV	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) <input type="checkbox"/> HI		
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

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 ► N/A	13	X	
14	The books are in care of ► BANK OF HAWAII Located at ► 130 MERCHANT ST., HONOLULU, HI Telephone no. ► (808) 694-4543 ZIP+4 ► 96813			
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 ►	16	Yes	No 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 ► <input type="checkbox"/>	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? If "Yes," list the years ►	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
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.)	N/A	2b
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ►		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	<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.)	N/A	3b
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		4a
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

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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. 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 N/A	
2	
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.

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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	1a	958,774.
b	Average of monthly cash balances	1b	21,691.
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	980,465.
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	980,465.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	14,707.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	965,758.
6	Minimum investment return. Enter 5% of line 5	6	48,288.

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	48,288.
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	12,851.
c	Add lines 2a and 2b	2c	12,851.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	35,437.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	35,437.
6	Deduction from distributable amount (see instructions)	6	0.
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	35,437.

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	46,969.
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	46,969.
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	46,969.

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.

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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				35,437.
2 Undistributed income, if any, as of the end of 2013				
a Enter amount for 2012 only			0.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2013:				
a From 2008	6,054.			
b From 2009	6,540.			
c From 2010				
d From 2011				
e From 2012				
f Total of lines 3a through e	12,594.			
4 Qualifying distributions for 2013 from Part XII, line 4: ► \$	46,969.			
a Applied to 2012, but not more than line 2a			0.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2013 distributable amount				35,437.
e Remaining amount distributed out of corpus	11,532.			
5 Excess distributions carryover applied to 2013 (If an amount appears in column (d), the same amount must be shown in column (a))	0.			0.
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	24,126.			
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		0.		
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 instr.			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)	0.			
8 Excess distributions carryover from 2008 not applied on line 5 or line 7	6,054.			
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a	18,072.			
10 Analysis of line 9:				
a Excess from 2009	6,540.			
b Excess from 2010				
c Excess from 2011				
d Excess from 2012				
e Excess from 2013	11,532.			

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

<div>Recipient</div> <div>Name and address (home or business)</div>	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 <i>Paid during the year</i> EPISCOPAL CHURCH OF HONOLULU 229 QUEEN EMMA ST. HONOLULU, HI 96813			TO PROVIDE SUPPORT FOR NEEDY RETIRED/DISABLED CLERGY OR CHURCH WORKERS AND THEIR DEPENDENTS.	29,432.
NATIONAL BURNS MEMORIAL & COTTAGE HOMES 36 N. HANOVER ST. GLASGOW SCOTLAND			UNRESTRICTED	100.
POHAI NANI FOUNDATION 45-090 NAMOKU ST. KANEHOE, HI 96744			TO ASSIST THE NEEDY MEMBER RESIDENTS	14,690.
Total			▶ 3a	44,222.
b <i>Approved for future payment</i>				
NONE				
Total			▶ 3b	0.

Part XVII

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

- | | | Yes | No |
|---|--|-----|----|
| 1 | Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations? | | |
| | a Transfers from the reporting foundation to a noncharitable exempt organization of: | | |
| | (1) Cash | | X |
| | (2) Other assets | | X |
| | b Other transactions: | | |
| | (1) Sales of assets to a noncharitable exempt organization | | X |
| | (2) Purchases of assets from a noncharitable exempt organization | | X |
| | (3) Rental of facilities, equipment, or other assets | | X |
| | (4) Reimbursement arrangements | | X |
| | (5) Loans or loan guarantees | | X |
| | (6) Performance of services or membership or fundraising solicitations | | X |
| | c Sharing of facilities, equipment, mailing lists, other assets, or paid employees | | X |
| | d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received. | | |

[illegible]

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

(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

**Sign
Here**

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

BANK OF HAWAII, Trustee

Signature of officer or trustee

Vice President

Date _____

MAY 28 2014

Title

May the IRS discuss this return with the preparer shown below (see instr.)?

☐ Yes ☐ No

**Paid
Preparer
Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ self-employed

PTIN

Firm's name ►

Firm's EIN ▶

Firm's address ►

Phone no.

FORM 990-PF INTEREST ON SAVINGS AND TEMPORARY CASH INVESTMENTS STATEMENT 1

SOURCE	AMOUNT
BANK OF HAWAII #210027603	3.
TOTAL TO FORM 990-PF, PART I, LINE 3, COLUMN A	3.

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 2

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	COLUMN (A) AMOUNT
BANK OF HAWAII #210027603	24,462.	0.	24,462.
TOTAL TO FM 990-PF, PART I, LN 4	24,462.	0.	24,462.

FORM 990-PF ACCOUNTING FEES STATEMENT 3

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
TAX PREPARATION FEES	2,950.	885.		2,065.
TO FORM 990-PF, PG 1, LN 16B	2,950.	885.		2,065.

FORM 990-PF TAXES STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
2013 FEDERAL ESTIMATED TAX PAYMENTS	469.	0.		0.
FOREIGN TAX WITHHELD	11.	11.		0.
2012 FEDERAL FIDUCIARY INCOME TAX	299.	0.		0.
2012 HAWAII FIDUCIARY INCOME TAX	545.	528.		0.
2013 FEDERAL ESTIMATED FIDUCIARY INCOME TAX	300.	0.		0.
2013 HAWAII ESTIMATED FIDUCIARY INCOME TAX	528.	528.		0.
	2,152.	1,067.		0.

TO FORM 990-PF, PG 1, LN 18

FORM 990-PF	OTHER INVESTMENTS	STATEMENT	5
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DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
SEE STATEMENT INV-1	COST	836,779.	1,009,060.
TOTAL TO FORM 990-PF, PART II, LINE 13		836,779.	1,009,060.

J. RENNY AND MARGARET M. CATTON TRUST
EIN # 99-6002220
OTHER INVESTMENTS
TAX YEAR 2013

Description	Units	Book Value	Market Value
AGCO CORP COM	94.000	5,358.94	5,564.00
AT&T INC	175.000	6,288.30	6,153.00
ABBVIE INC	108.000	3,118.76	5,703.00
AETNA INC NEW	50.000	1,926.90	3,430.00
AMAZON.COM INC	13.000	5,047.90	5,184.00
AMERISOURCEBERGEN CORP	26.000	1,818.70	1,828.00
AMGEN INC	108.000	8,443.16	12,321.00
APPLE INC	22.000	7,472.58	12,342.00
ARCHER-DANIELS MIDLAND CO	154.000	5,501.03	6,684.00
BANK OF AMERICA CORP	490.000	7,663.60	7,629.00
AID-TUNISIA UNSECURED 1.686% 07/16/2019	5,000.000	5,092.35	4,832.00
BERKSHIRE HATHAWAY INC CL B	38.000	3,014.16	4,505.00
BEST BUY CO INC	132.000	5,525.52	5,264.00
BOEING CO	76.000	10,235.68	10,373.00
CBS CORPORATION CL B	190.000	4,466.98	12,111.00
CIGNA CORP	76.000	5,544.48	6,648.00
CABLEVISION SYSTEMS NY GRP A	205.000	3,673.60	3,676.00
CABOT OIL & GAS CORP CLASS A	50.000	1,700.75	1,938.00
CARDINAL HEALTH INC	68.000	2,856.00	4,543.00
CELGENE CORP	30.000	3,247.20	5,069.00
CHEVRON CORP	84.000	6,543.36	10,492.00
CISCO SYSTEMS	300.000	5,122.61	6,729.00
CITIGROUP INC	230.000	9,777.30	11,985.00
COCA COLA CO	50.000	1,857.50	2,066.00
COMCAST CORP CL A	114.000	4,181.32	5,924.00
COMPUTER SCIENCES CORP	200.000	8,262.00	11,176.00
CONOCOPHILLIPS	136.000	7,825.67	9,608.00
DELTA AIR LINES INC	375.000	3,855.90	10,301.00
DISCOVER FINANCIAL SERVICES	104.000	3,087.76	5,819.00
DR PEPPER SNAPPLE GROUP	80.000	3,549.20	3,898.00
EOG RESOURCES INC	23.000	3,840.54	3,860.00
EDISON INTERNATIONAL	182.000	9,212.84	8,427.00
ELECTRONIC ARTS	230.000	5,892.10	5,276.00
EXPRESS SCRIPTS HOLDING CO	42.000	2,731.86	2,950.00
EXXON MOBIL CORP	232.000	16,216.48	23,478.00
FEDERAL FARM CREDIT BANK BONDS 5.125% 08/25/2016	25,000.000	26,260.43	27,929.00
FEDERAL FARM CREDIT BANK UNSECURED 1.75% 12/03/2018-2014	75,000.000	74,625.00	73,841.00
FEDERAL NATIONAL MTGE ASSOC NOTES 4% 04/22/2019-2010	5,000.000	5,000.00	5,494.00
FEDERAL NATIONAL MTGE ASSN NOTES 2.75% 03/13/2014	15,000.000	15,818.70	15,077.00
FIFTH THIRD BANCORP	225.000	4,513.50	4,732.00
FIRST SOLAR INC	34.000	1,339.42	1,858.00
FORD MOTOR COMPANY	315.000	5,389.65	4,860.00
GAMESTOP CORP CL A	80.000	3,975.20	3,941.00
GENERAL ELECTRIC CO	555.000	10,575.17	15,557.00
GOLDMAN SACHS GROUP INC	81.000	11,882.31	14,358.00
GOOGLE INC CL A	9.000	9,629.82	10,086.00
HALLIBURTON CO	144.000	7,114.56	7,308.00

J. RENNY AND MARGARET M. CATTON TRUST
EIN # 99-6002220
OTHER INVESTMENTS
TAX YEAR 2013

Description	Units	Book Value	Market Value
HANESBRANDS	100.000	6,191.00	7,027.00
HARRIS CORP	120.000	7,806.00	8,377.00
HELMERICH & PAYNE INC	78.000	4,599.96	6,558.00
HEWLETT-PACKARD CO	275.000	6,423.45	7,695.00
HOME DEPOT INC	86.000	6,023.34	7,081.00
HONEYWELL INTERNATIONAL INC	104.000	7,786.48	9,502.00
HONOLULU HAWAII CITY & CNTY BUILD AMERICA BONDS 6.25% 09/01	5,000.000	5,000.00	5,441.00
INT'L BUSINESS MACHINES	26.000	2,111.08	4,877.00
JP MORGAN CHASE & CO	75.000	2,670.29	4,386.00
JOHNSON & JOHNSON	158.000	12,510.45	14,471.00
KIMBERLY CLARK CORP	58.000	5,586.08	6,059.00
KROGER CO	265.000	6,056.76	10,475.00
LILLY ELI & CO	130.000	6,765.17	6,630.00
LINCOLN NATL CORP	236.000	9,040.78	12,182.00
LORILLARD INC	198.000	8,482.32	10,035.00
MANPOWER GROUP	32.000	2,200.24	2,748.00
MASTERCARD INC CLASS A	14.000	9,643.41	11,696.00
MICROSOFT CORP	295.000	8,330.60	11,036.00
MICRON TECH INC	150.000	2,316.00	3,263.00
NETFLIX INC	31.000	9,201.73	11,413.00
NISOURCE INC	170.000	4,297.60	5,590.00
NORFOLK SOUTHERN CORP	42.000	3,739.26	3,899.00
NORTHROP GRUMMAN CORP	92.000	5,519.09	10,544.00
NUCOR CORP	48.000	1,922.98	2,562.00
ORACLE	145.000	4,813.15	5,548.00
OSHKOSH CORP	150.000	6,267.00	7,557.00
PPG INDUSTRIES INC	35.000	6,005.69	6,638.00
PACKAGING CORP OF AMERICA	90.000	5,498.10	5,695.00
PEPSICO INC	108.000	8,732.40	8,958.00
PFIZER INC	530.000	9,332.04	16,234.00
PHILLIPS 66	64.000	2,887.92	4,936.00
PINNACLE WEST CAP CORP	172.000	9,099.68	9,102.00
PROCTER & GAMBLE CO	118.000	8,211.14	9,606.00
PUBLIC STORAGE INC COMMON	66.000	10,061.04	9,934.00
SLM CORP	155.000	2,680.19	4,073.00
SM ENERGY CO	62.000	5,694.08	5,153.00
ST. JUDE MEDICAL INC	284.000	11,979.12	17,594.00
SANDISK CORP	56.000	3,797.36	3,950.00
STARBUCKS CORP	90.000	6,608.90	7,055.00
STARWOOD HOTELS & RESORTS WW INC	82.000	5,031.52	6,515.00
TJX COMPANIES INC	184.000	4,253.12	11,726.00
TEXAS INSTRUMENTS INC	92.000	3,714.84	4,040.00
TRAVELERS COS INC	62.000	3,936.92	5,613.00
TYSON FOODS INC CL A	295.000	8,106.70	9,871.00
US TREASURY BONDS 6.25% 08/15/2023	5,000.000	5,733.59	6,423.00
US TREASURY BONDS 5.25% 11/15/2028	20,000.000	21,306.25	24,078.00
US TREASURY BONDS 3.5% 02/15/2039	3,000.000	3,600.00	2,825.00

J. RENNY AND MARGARET M. CATTON TRUST
EIN # 99-6002220
OTHER INVESTMENTS
TAX YEAR 2013

Description	Units	Book Value	Market Value
US TREASURY 4.25% 08/15/2015	4,000.000	4,453.91	4,255.00
US TREASURY 4.625% 11/15/2016	73,000.000	75,828.75	81,030.00
US TREASURY 3.625% 02/15/2020	10,000.000	10,227.73	10,884.00
VERISIGN INC	148.000	7,488.18	8,847.00
VERIZON COMMUNICATIONS	240.000	7,737.26	11,794.00
VISA INC CL A SHARES	36.000	3,672.00	8,016.00
WAL-MART STORES INC	60.000	4,451.30	4,721.00
WELLS FARGO COMPANY	402.000	15,252.46	18,251.00
WHIRLPOOL CORP	30.000	3,192.60	4,706.00
XILINX INC COM	178.000	8,198.68	8,174.00
YAHOO! INC	55.000	1,547.15	2,224.00
EVEREST RE GROUP LTD	90.000	10,661.70	14,028.00
SEAGATE TECHNOLOGY	200.000	7,232.10	11,232.00
LYONDELLBASELL INDUSTRIES NV CL A	142.000	9,183.14	11,400.00
TOTAL OTHER INVESTMENTS		836,778.57	1,009,060.00

Application for Extension of Time To File an Exempt Organization Return

OMB No. 1545-1709

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.	Enter filer's identifying number
File by the due date for filing your return. See instructions.	J. RENNY & MARGARET M. L. CATTON TRUST	Employer identification number (EIN) or 99-6002220
	Number, street, and room or suite no. If a P.O. box, see instructions. P.O. BOX 3170, DEPT. 715	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. HONOLULU, HI 96802-3170	

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

BANK OF HAWAII

- The books are in the care of ► **130 MERCHANT ST. - HONOLULU, HI 96813**

Telephone No. ► **(808) 694-4543**

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	\$ 680.
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.