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

OMB No. 1545-0052

2014Department of the Treasury
Internal Revenue ServiceDo 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.

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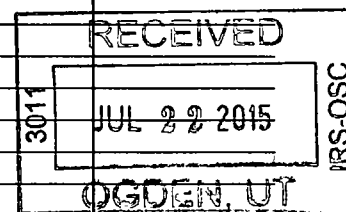
For calendar year 2014 or tax year beginning

, 2014, and ending

, 20

Name of foundation CIEL FOUNDATION		A Employer identification number 83-0310522
Number and street (or P.O. box number if mail is not delivered to street address) 1727 Mt. Baker Hwy	Room/suite	B Telephone number (see instructions) 360-676-2300
City or town, state or province, country, and ZIP or foreign postal code Bellingham, WA 98226		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 checked="" type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Address change <input type="checkbox"/> Name change		D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
H Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$541,205	J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____ (Part I, column (d) must be on cash basis.)	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>

Part I Analysis of Revenue and Expenses (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 (attach schedule)				
	2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities	17,076	17,076	17,076	
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	11,123			
	b Gross sales price for all assets on line 6a	111,488			
	7 Capital gain net income (from Part IV, line 2)		11,123		
	8 Net short-term capital gain			620	
	9 Income modifications				
	10a Gross sales less returns and allowances				
b Less: Cost of goods sold					
c Gross profit or (loss) (attach schedule)					
11 Other income (attach schedule)					
12 Total. Add lines 1 through 11	28,199	28,199	17,696		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc.	0			
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)	1,225	1,225		
	c Other professional fees (attach schedule)	5,296	5,296		
	17 Interest				
	18 Taxes (attach schedule) (see instructions)	268	181		
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)				
	24 Total operating and administrative expenses. Add lines 13 through 23	6,789	6,702		
	25 Contributions, gifts, grants paid	27,032			27,032
	26 Total expenses and disbursements. Add lines 24 and 25	33,821	6,702	0	27,032
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	-5,022				
b Net investment income (if negative, enter -0-)		22,097			
c Adjusted net income (if negative, enter -0-)			17,696		



SCANNED JUL 31 2015

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	1,679	1,785	1,785
	3 Accounts receivable ▶ Less: allowance for doubtful accounts ▶			
	4 Pledges receivable ▶ Less: allowance for doubtful accounts ▶			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7 Other notes and loans receivable (attach schedule) ▶ Less: allowance for doubtful accounts ▶			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments—U.S. and state government obligations (attach schedule)			
	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)	483,129	473,275	539,420
	14 Land, buildings, and equipment: basis ▶ Less: accumulated depreciation (attach schedule) ▶			
	15 Other assets (describe ▶)			
	16 Total assets (to be completed by all filers—see the instructions. Also, see page 1, item I)	484,808	475,060	541,205
Liabilities	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable (attach schedule)			
	22 Other liabilities (describe ▶)			
	23 Total liabilities (add lines 17 through 22)	0	0	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ <input type="checkbox"/> and complete lines 24 through 26 and lines 30 and 31.			
	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ <input type="checkbox"/> and complete lines 27 through 31.			
	27 Capital stock, trust principal, or current funds			
	28 Paid-in or capital surplus, or land, bldg., and equipment fund			
	29 Retained earnings, accumulated income, endowment, or other funds	484,808	475,060	
	30 Total net assets or fund balances (see instructions)	484,808	475,060	
	31 Total liabilities and net assets/fund balances (see instructions)	484,808	475,060	

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	484,808
2 Enter amount from Part I, line 27a	2	- 5,022
3 Other increases not included in line 2 (itemize) ▶	3	
4 Add lines 1, 2, and 3	4	479,786
5 Decreases not included in line 2 (itemize) ▶ prior period adjustment	5	- 4,726
6 Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	475,060

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	See Statement 5 attached			
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			(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	
a			
b			
c			
d			
e			

2	Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	2	11,723
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	620

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))
2013	26,013	530,416	.0490426
2012	25,265	527,902	.047859
2011	25,784	528,024	.048831
2010	20,100	510,748	.039354
2009	24,866	478,099	.052010

2	Total of line 1, column (d)	2	.2370966
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	.047419
4	Enter the net value of noncharitable-use assets for 2014 from Part X, line 5	4	537,878
5	Multiply line 4 by line 3	5	25,506
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	221
7	Add lines 5 and 6	7	25,727
8	Enter qualifying distributions from Part XII, line 4 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.	8	27,032

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

1a	Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary—see instructions)			
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b	1	220	97
c	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b).			
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	2	0	
3	Add lines 1 and 2	3	220	97
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4	0	
5	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	5	220	97
6	Credits/Payments:			
a	2014 estimated tax payments and 2013 overpayment credited to 2014	6a		
b	Exempt foreign organizations—tax withheld at source	6b		
c	Tax paid with application for extension of time to file (Form 8868)	6c		
d	Backup withholding erroneously withheld	6d		
7	Total credits and payments. Add lines 6a through 6d	7	0	
8	Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8	0	
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	220	97
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10		
11	Enter the amount of line 10 to be: Credited to 2015 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	11		

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?		<input checked="" type="checkbox"/>
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for the definition)?		<input checked="" type="checkbox"/>
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?		<input checked="" type="checkbox"/>
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. <input type="checkbox"/> \$ _____ (2) On foundation managers. <input type="checkbox"/> \$ _____		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. <input type="checkbox"/> \$ _____		
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.	<input checked="" type="checkbox"/>	
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		<input checked="" type="checkbox"/>
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		<input checked="" type="checkbox"/>
b If "Yes," has it filed a tax return on Form 990-T for this year?		<input checked="" type="checkbox"/>
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T.		<input checked="" type="checkbox"/>
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?	<input checked="" type="checkbox"/>	
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	<input checked="" type="checkbox"/>	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) <input type="checkbox"/> <u>Washington</u>		
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 <u>Statement 6 attached</u>		<input checked="" type="checkbox"/>
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 2014 or the taxable year beginning in 2014 (see instructions for Part XIV)? If "Yes," complete Part XIV		<input checked="" type="checkbox"/>
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		<input checked="" type="checkbox"/>

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		✓
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		✓
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	✓	
Website address ▶ <u>None</u>				
14	The books are in care of ▶ <u>Kara Black</u> Telephone no. ▶ <u>360-676 2300</u>			
Located at ▶ <u>1727 Mt. Baker Hwy., Bellingham, WA 98226</u> ZIP+4 ▶ <u>98226</u>				
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041—Check here. <u>N/A.</u> ▶ <input type="checkbox"/>	15	<u>N/A</u>	
16	At any time during calendar year 2014, 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	Yes	No
See the instructions for exceptions and filing requirements for FinCEN Form 114, (formerly TD F 90-22.1). If "Yes," enter the name of the foreign country ▶				✓

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

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

	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 checked="" type="checkbox"/> Yes <input 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)?	1b	✓
Organizations relying on a current notice regarding disaster assistance check here <u>N/A.</u> ▶ <input type="checkbox"/>		
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 2014?	1c	✓
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 2014, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2014? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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.)	2b	<u>N/A</u>
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____		
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 2014 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 2014.)	3b	<u>N/A</u>
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 2014?	4b	✓

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)**5a** During the year did the foundation pay or incur any amount to:

- (1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☒ No
- (2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☒ No
- (3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☒ No
- (4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? (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)? ☐ Yes ☒ NoOrganizations relying on a current notice regarding disaster assistance check here *N/A* ☐ ☒**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? *N/A* ☐ Yes ☐ No

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

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

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

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☒ No**b** If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction? ☐ Yes ☒ No**Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors****1** List all officers, directors, trustees, foundation managers and their compensation (see instructions).

(a) Name and address	(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
Kara Ciel Black 1727 Mt. Baker Hwy. Bellingham, WA 98226	Trustee 5.00	0	0	0
Richard B Black PO Box 208 Moose, WY 83012	Trustee 1.0	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
NONE				

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

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
NONE		
Total number of others receiving over \$50,000 for professional services		▶

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.

	Expenses
1 See Statement 7, attached, includes financial detail	22,982
2	
3	
4	

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

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.

	Amount
1 N/A	
2	
All other program-related investments. See instructions.	
3	
Total. Add lines 1 through 3	▶ 0

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities	1a	
b	Average of monthly cash balances	1b	11,466
c	Fair market value of all other assets (see instructions)	1c	534,603
d	Total (add lines 1a, b, and c)	1d	546,069
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	
2	Acquisition indebtedness applicable to line 1 assets	2	0
3	Subtract line 2 from line 1d	3	546,069
4	Cash deemed held for charitable activities. Enter 1 1/2 % of line 3 (for greater amount, see instructions)	4	8,191
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	537,878
6	Minimum investment return. Enter 5% of line 5	6	26,894

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	26,894
2a	Tax on investment income for 2014 from Part VI, line 5	2a	221
b	Income tax for 2014. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	221
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	26,673
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	26,673
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	26,673

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	27,032
b	Program-related investments—total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	27,032
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	221
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	26,811

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 2013	(c) 2013	(d) 2014
1 Distributable amount for 2014 from Part XI, line 7				26,673
2 Undistributed income, if any, as of the end of 2014:				
a Enter amount for 2013 only			26,379	
b Total for prior years: 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2014:				
a From 2009				
b From 2010				
c From 2011				
d From 2012				
e From 2013				
f Total of lines 3a through e	0			
4 Qualifying distributions for 2014 from Part XII, line 4: ▶ \$ <u>27,032</u>				
a Applied to 2013, but not more than line 2a			26,379	
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 2014 distributable amount	0			653
e Remaining amount distributed out of corpus	0			
5 Excess distributions carryover applied to 2014 (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	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		0		
d Subtract line 6c from line 6b. Taxable amount—see instructions		0		
e Undistributed income for 2013. Subtract line 4a from line 2a. Taxable amount—see instructions			0	
f Undistributed income for 2014. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2015				26,020
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required—see instructions)	0			
8 Excess distributions carryover from 2009 not applied on line 5 or line 7 (see instructions)	0			
9 Excess distributions carryover to 2015. Subtract lines 7 and 8 from line 6a	0			
10 Analysis of line 9:				
a Excess from 2010				
b Excess from 2011				
c Excess from 2012				
d Excess from 2013				
e Excess from 2014				

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

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2014, enter the date of the ruling ▶

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

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

	Tax year	Prior 3 years			(e) Total
	(a) 2014	(b) 2013	(c) 2012	(d) 2011	
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon:					
a "Assets" alternative test—enter:					
(1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test—enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					
c "Support" alternative test—enter:					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

Part XV Supplementary Information (Complete this part only if the 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).)

Richard B. Black

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

NONE

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

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

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

See Statement 8, attached

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

See Statement 8, attached

- c** Any submission deadlines:

See Statement 8, attached

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

See Statement 8, attached

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Form **990-PF** (2014)

Enter gross amounts unless otherwise indicated.

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) Exclusion code	(d) Amount	
1	Program service revenue:					
a						
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	d	
4	Dividends and interest from securities			14	17,076	
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			18	11,723	
9	Net income or (loss) from special events					
10	Gross profit or (loss) from sales of inventory					
11	Other revenue: a					
b						
c						
d						
e						
12	Subtotal. Add columns (b), (d), and (e)				28,799	
13	Total. Add line 12, columns (b), (d), and (e)				13	28,799

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

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

[illegible]

		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	1a(1)	✓
	(2) Other assets	1a(2)	✓
b	Other transactions:		
	(1) Sales of assets to a noncharitable exempt organization	1b(1)	✓
	(2) Purchases of assets from a noncharitable exempt organization	1b(2)	✓
	(3) Rental of facilities, equipment, or other assets	1b(3)	✓
	(4) Reimbursement arrangements	1b(4)	✓
	(5) Loans or loan guarantees	1b(5)	✓
	(6) Performance of services or membership or fundraising solicitations	1b(6)	✓
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c	✓
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.

correct, and complete. Declaration of preparer (other than the taxpayer) is based on all information of which preparer has knowledge.

James C. Gault
Signature of officer or trustee

7/18/15
Date

Trustee
Title

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No

**Paid
Preparer
Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN	
------	--

Firm's name ▶

Firm's EIN ▶

Firm's address ►

Phone no. _____

FEDERAL STATEMENTS 2014

CIEL FOUNDATION 83-0310522

STATEMENT 1 FORM 990-PF, PART 1, LINE 16B ACCOUNTING FEES

	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING.....	\$ 1,225.	\$ 1,225.		
TOTAL	\$ 1,225.	\$ 1,225.	\$ 0.	\$ 0.

STATEMENT 2 FORM 990-PF, PART 1, LINE 16C OTHER PROFESSIONAL FEES

	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
INVESTMENT MANAGE-... MENT FEES	\$ 5,296.	5,296.		
BANK CHARGES.....	0.	0.		
TOTAL	\$ 5,296.	\$ 5,296.	\$ 0	\$ 0

FEDERAL STATEMENTS 2014

CIEL FOUNDATION 83-0310522

STATEMENT 3 FORM 990-PF, PART 1, LINE 18 TAXES

	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
FOREIGN TAXES.....	\$ 181.	\$ 181.		
EXCISE TAX.....	87.	0.		
TOTAL	<u>\$ 268.</u>	<u>\$ 181.</u>	<u>\$ 0</u>	<u>\$ 0</u>

STATEMENT 4 FORM 990-PF, PART II, LINE 13

Dec 31, 2014 INVESTMENT BOOK VALUE

STOCKS	\$318,494.
MUTUAL FUNDS	\$133,050.
MONEY MARKET	<u>\$ 21,731.</u>
TOTAL	<u>\$473,275.</u>

FEDERAL STATEMENTS 2014

CIEL FOUNDATION 83-0310522

STATEMENT 5

FORM 990-PF, PART IV, LINE 1

CAPITAL GAINS AND LOSSES FOR TAX INVESTMENT INCOME

ITEM	(A) DESCRIPTION	(B) HOW ACQUIRED	(C) DATE ACQUIRED	(D) DATE SOLD
1	TCW TOTAL RETURN BOND	PURCHASED	02/14/14	12/26/14
2	KINDER MORGAN	PURCHASED	VARIOUS	05/16/14
3	ISHARES MSCI EMERGING MARKETS	PURCHASED	07/11/12	12/26/14
4	POWERSHARES EXCHANGE TRADED FD TR II	PURCHASED	07/26/13	10/28/14
5	ISHARES MSCI EMERGING MARKETS	PURCHASED	12/15/11	12/26/14
6	KINDER MORGAN	PURCHASED	02/08/10	06/11/14
7	CAPITAL GAIN DIVIDENDS			

ITEM	(E) GROSS SALES	(F) DEPREC ALLOWED	(G) COST BASIS	(H) GAIN (LOSS)	(I) FMV 12/31/69	(J) ADJ. BASIS 12/31/69	(K) EXCESS (I)-(J)	(L) GAIN (LOSS)
1	30,566.		30,025.	542.				\$ 542.
2	78.		0.					78.
3	11,817.		11,567.	251.				251.
4	47,854.		45,452.	2,401.				2,401.
5	1970.		1,872.	98.				98.
6	21,071.		12,722.	8,251.				8,251.
7								102.
TOTAL:								<u>\$11,723.</u>

STATEMENT 6

FORM 990-PF, PART V11-A, LINE 8B

COPIES OF FORM 990-PF TO STATE OFFICIALS

WASHINGTON DOES NOT HAVE A STATE FILING REQUIREMENT IF THERE ARE NO SALES

FEDERAL STATEMENTS 2014

CIEL FOUNDATION 83-0310522

STATEMENT 7

FORM 990-PF, PART IX-A

CIEL FOUNDATION DIRECT CHARITABLE ACTIVITY EXPENSES (NON ADMINISTRATIVE)

Permaculture Education & Food Donation Activity

Intensive preparation continued on the parcel of land leased by the Ciel Foundation in its goals to: 1. Transform the area into a permaculturally-based food forest to produce food to donate to local charities and 2. Serve an environmental & agricultural educational function for the wider community.

The functional food growing area was increased by over 300% as weed fabric was removed from over 8000 sq. ft. of land, subsequently planted with cover crops to increase soil fertility and workability. The food growing capacity inside the greenhouse was increased by nearly 70% with the addition of more raised beds. Outside, a hugelkultur mound nearly 150' long was begun for spring planting.

Plant varieties were researched, selected and purchased for the multiple functions the area will require, e.g. wind break, fruit and nut production, soil enrichment and stabilization, ground cover, and wildlife attraction, including birds and insects.

The first donation of produce was delivered to the Bellingham Food Bank in 2014. Also in 2014, educationally, the project provided an educational and work opportunity for a local high school, Explorations Academy, and was the site for a workshop on trees and invasive species for a Permaculture Design Course. Additionally, multiple tours of the project were given to more than 50 visitors to the property. SEE FOLLOWING TWO PAGES FOR EXPENSES; ALL LISTED EXPENSES ALL APPLIED TO 2014 DIRECT CHARITABLE ACTIVITIES

Ciel Foundation Charitable Expenses

Ciel Foundation

5/11/2015

Page 1

Date	Num	Payee	Memo	Category	Amount	C	Balance
6/22/2013		Builders Alliance	Fencing for orchard	[Credit Card-personal mast...	31.28		31.28
6/22/2013		WFC	hose systems	[Credit Card-personal mast ..	288.88		320.16
7/1/2013		WFC	fencing orchard	[Credit Card-personal mast...	215.18		535.34
7/1/2013		Lowes	wire for fencing orchard	[Credit Card-Lowes]	36.99		572.33
1/1/2014		Scythe Supply		[Credit Card-Ciel]	156.35		728.68
3/11/2014		Travis Linds	plants	[Checking-personal]	63.00		791.68
3/18/2014		Leif Swanson	tree removal	[Checking--Ciel]	206.15		997.83
3/22/2014		Hardware Sales		[Checking--Ciel]	108.70		1,106.53
4/30/2014		Hardware Sales		[Credit Card-personal mast...	73.83		1,180.36
4/30/2014		Hardware Sales		[Credit Card-personal mast...	-36.40	c	1,143.96
6/11/2014		Builders Alliance		[Credit Card-personal mast...	12.22		1,156.18
6/11/2014		Cloud Mountain Farm	plants	[Credit Card-personal mast...	51.70		1,207.88
7/8/2014		Cedar Tree LLC	land lease & water	[Checking--Ciel]	725.00		1,932.88
7/16/2014		Lowes	gas	[Credit Card-Lowes]	288.44		2,221.32
7/16/2014		**VOID**Baker Bear		[Credit Card-personal mast...	0.00	c	2,221.32
7/16/2014		Joe's Garden		[Credit Card-Ciel]	24.93		2,246.25
7/16/2014		Community Food Coop		[Credit Card-Ciel]	30.86		2,277.11
7/16/2014		Hardware Sales		[Credit Card-Ciel]	190.23		2,467.34
7/16/2014		Alexandra King	book	[Credit Card-Ciel]	40.00		2,507.34
7/16/2014		RIPE		[Checking-personal]	835.00		3,342.34
8/12/2014		Cloud Mountain Farm		[Credit Card-Ciel]	69.06		3,411.40
8/12/2014		Lowes		[Credit Card-Lowes]	65.06		3,476.46
8/12/2014		WFC	gas	[Credit Card-Ciel]	155.42		3,631.88
9/16/2014		**VOID**Baker Bear Grocery		[Credit Card-Ciel]	0.00	c	3,631.88
9/16/2014		The Greenhouse Catalogue		[Credit Card-Ciel]	351.79		3,983.67
9/16/2014		Lowes		[Credit Card-Lowes]	30.21		4,013.88
9/16/2014		Lowes		[Credit Card-Lowes]	83.30		4,097.18
9/16/2014		Lowes		[Credit Card-Lowes]	24.65		4,121.83
9/16/2014		Lowes		[Credit Card-Lowes]	13.40		4,135.23
10/15/2014		Inspiration Farm		[Checking--Ciel]	125.00		4,260.23
10/15/2014		Explorations Academy		[Checking--Ciel]	125.00		4,385.23
10/15/2014		Construction Supply Co		[Credit Card-Ciel]	85.73		4,470.96
10/15/2014		Amazon	labor	[Credit Card-Ciel]	169.02		4,639.98
10/15/2014		Skill Share	survey rod	[Checking--Ciel]	15.00		4,654.98
11/12/2014		Shane Scott Black	books	[Checking--Ciel]	165.00		4,819.98
11/12/2014		Shane Scott Black	labor	[Checking--Ciel]	45.00		4,864.98
11/12/2014		Bruce Horowitz	labor & consulting	[Checking--Ciel]	125.00		4,989.98
11/12/2014		Kurt Yandell		[Checking--Ciel]	2,500.00		7,489.98
11/12/2014		Cowden	soil	[Checking--Ciel]	113.93		7,603.91
11/12/2014		Shane Scott Black		[Checking--Ciel]	120.00		7,723.91
11/12/2014		Bruce Horowitz		[Checking--Ciel]	112.50		7,836.41
11/12/2014		Kurt Yandell		[Checking--Ciel]	3,500.00		11,336.41
11/12/2014		Leif Swanson		[Checking--Ciel]	276.67		11,613.08
11/12/2014		John Mansell		[Checking--Ciel]	75.00		11,688.08
11/12/2014		Dan Ochnik	labor	[Checking--Ciel]	75.00		11,763.08
11/12/2014		Dan Ochnik		[Checking--Ciel]	42.00		11,805.08

Ciel Foundation Charitable Expenses

Ciel Foundation

5/11/2015

Date	Num	Payee	Memo	Category	Amount	C	Balance
11/12/2014		Shane Scott Black		[Checking--Ciel]	225.00		12,030.08
11/12/2014		Danielle Gabriel	labor	[Checking--Ciel]	157.50		12,187.58
11/12/2014		Mad Marmot Mills		[Checking--Ciel]	882.88		13,070.46
11/13/2014		Cloud Mountain Farm		[Credit Card-Ciel]	73.51		13,143.97
11/13/2014		Cloud Mountain Farm		[Credit Card-Ciel]	176.42		13,320.39
11/13/2014		Office Max		[Credit Card-Ciel]	21.72		13,342.11
11/13/2014		Village Books		[Credit Card-Ciel]	43.43		13,385.54
11/13/2014		Hohl Feed And Seed	bulbs/seed	[Credit Card-Ciel]	35.49		13,421.03
11/13/2014		Hardware Sales	90.21	[Credit Card-Ciel]	90.21		13,511.24
11/13/2014		WFC		[Credit Card-Ciel]	152.61		13,663.85
11/13/2014		Growsource		[Credit Card-Ciel]	366.86		14,030.71
11/13/2014		Starkenbug Shavings		[Credit Card-Ciel]	269.03		14,299.74
11/13/2014		Cascadia Mushrooms		[Credit Card-Ciel]	60.00		14,359.74
11/13/2014		Lowes		[Credit Card-Lowes]	30.96		14,390.70
11/13/2014		Lowes		[Credit Card-Lowes]	45.40		14,436.10
11/13/2014		WFC	from august	[Credit Card-Ciel]	41.82		14,477.92
12/11/2014		Stampadoodle	return address stamp	[Credit Card-personal mast...]	5.44		14,483.36
12/11/2014		Mac Stores Shell		[Credit Card-Ciel]	4.44		14,487.80
12/11/2014		Hardware Sales		[Credit Card-Ciel]	65.18		14,552.98
12/11/2014		Growsource		[Credit Card-Ciel]	26.63		14,579.61
12/11/2014		**VOID**Baker Bear Grocery		[Credit Card-Ciel]	0.00	c	14,579.61
12/11/2014		Office Max		[Credit Card-Ciel]	78.78		14,658.39
12/11/2014		Burnt Ridge Orchards	receipt says 421.70	[Credit Card-Ciel]	422.40		15,080.79
12/11/2014		Nature's Footprint		[Credit Card-Ciel]	43.37		15,124.16
12/11/2014		Hardware Sales		[Credit Card-Ciel]	163.05		15,287.21
12/11/2014		Fungi Perfecti		[Credit Card-Ciel]	29.19		15,316.40
12/11/2014		Burnt Ridge Orchards		[Credit Card-Ciel]	1,194.89		16,511.29
12/11/2014		Taylor Wood		[Credit Card-Ciel]	82.50		16,593.79
12/11/2014		Cascadia Mushrooms		[Checking--Ciel]	10.00		16,603.79
12/11/2014		Bruce Horowitz		[Checking--Ciel]	300.00		16,903.79
12/11/2014		Shane Scott Black		[Checking--Ciel]	75.00		16,978.79
12/11/2014		Dan Ochnik		[Checking--Ciel]	60.00		17,038.79
12/11/2014		John Mansell		[Checking--Ciel]	60.00		17,098.79
12/11/2014		Lowes		[Checking--Ciel]	30.96		17,129.75
12/11/2014		Kurt Yandell	reimburse for paying lowes Ci...	[Checking--Ciel]	2,000.00		19,129.75
12/11/2014		**VOID**Kara Black		[Checking--Ciel]	0.00	c	19,129.75
12/11/2014		Dan Ochnik	deer netting	[Checking--Ciel]	60.00		19,189.75
12/30/2014		WFC		[Credit Card-Ciel]	86.95		19,276.70
12/30/2014		Hardware Sales		[Credit Card-Ciel]	548.77		19,825.47
12/30/2014		Various Nonprofits	greenhouse plastic	[Checking--Ciel]	0.00		19,825.47
12/30/2014		Fourth Corner Nursery		[Checking--Ciel]	790.13		20,615.60
12/30/2014		John Mansell	truck mileage .56 * 813 miles	[Checking--Ciel]	60.00		20,675.60
12/30/2014		Kurt Yandell	wages	[Checking--Ciel]	455.28		21,130.88
12/30/2014		Kurt Yandell	personal paypal reimbursed--...	[Checking--Ciel]	1,680.00		22,810.88
1/18/2015		Hyden House LTD		[Cash Account]	70.91		22,881.79
1/18/2015		Cloud Mountain Farm		[Cash Account]	100.00		22,981.79

FEDERAL STATEMENTS 2014

CIEL FOUNDATION 83-0310522

STATEMENT 8

FORM 990-PF, PART XV, LINE 2A-D

APPLICATION SUBMISSION INFORMATION

NAME OF GRANT PROGRAM:

NAME:

KARA CIEL BLACL

STREET ADDRESS:

1727 MT. BAKER HIGHWAY

CITY, STATE, ZIP CODE:

BELLINGHAM, WA 98226

PHONE:

360-676-2300

E-MAIL ADDRESS:

KARAB@TREEFROGNIGHT.COM

FORM AND CONTENT:

APPLICATIONS SHOULD BE IN WRITTEN FORM AND PROVIDE
INFORMATION AS TO THE CHARITABLE PURPOSE AND ACTIVITIES OF
THE PROGRAM.

SUBMISSION DEADLINES:

NONE

RESTRICTIONS ON AWARDS:

NONE

STATEMENT 9

FORM 990-PF, PART XV, LINE 3A

RECIPIENTS PAID DURING 2014

<u>NAME & ADDRESS</u>	<u>DONEE RELATION- SHIP</u>	<u>FOUND- ATION STATUS</u>	<u>PURPOSE OF GRANT</u>	<u>AMOUNT \$</u>
Bellingham Unitarian Fellowship 1207 Ellsworth St., Bellingham, WA 98225	NONE	TAX EX	Religious General Fund	660
Community to Community 203 W. Holly, Suite 317	NONE	TAX EX	Human Rights/Nutrition	800

FEDERAL STATEMENTS 2014

CIEL FOUNDATION 83-0310522

Bellingham, Washington 98225

Honorworks PO Box 277 Ferndale, WA 98248	NONE	TAX EX	Native Human Rights	50
Common Threads 1711 Ellis St #202 Bellingham, WA 98225	NONE	TAX EX	Nutrition Education	25
Nature Conservancy PO Box 6015 Albert Lea, MN 56007	NONE	TAX EX	Land Conservancy	50
Amnesty International 5 Penn Plaza NY, NY 10001	NONE	TAX EX	Human Rights	50
Nooksack Salmon Enhancement Association 2445 E. Bakerview Rd. Bellingham, WA 98226	NONE	TAX EX	Water Restoration- Environment	50
RESources 2309 Meridian Bellingham, WA 98226	NONE	TAX EX	Environmental Advocacy	50
Fund for Antioch College One Morgan Place Yellow Springs, OH 45387	NONE	TAX EX	Educational General Fund	100
Children's Defense Fund 25 E st. NW Washington DC 20001	NONE	TAX EX	Children's Human Rights	50

FEDERAL STATEMENTS 2014

CIEL FOUNDATION 83-0310522

Doctors Without Borders 333 7 th Ave 2 nd Floor NY, NY. 10001	NONE	TAX EX	International Medical Assistance	50
Unitarian Universalist Service Committee PO Box 808 Newark, NJ 07101	NONE	TAX EX	Religious Human Rights	50
Bellingham Food Bank 1824 Ellis street Bellingham, WA 98225	NONE	TAX EX	Social Service-Food	100
International Rescue Committee PO Box 98152 Washington, DC 20077	NONE	TAX EX	International Human Rights	50
Conservation International Foundation 2011 Crystal Drive Ste 500 Arlington, Virginia 22202	NONE	TAX EX	Environmental Conservation	50
Whatcom Cnty Humane Society 3710 Williamson Way Bellingham, WA 98226	NONE	TAX EX	Animal Shelter	100
Whatcom Alternative Humane Society PO Box 2321 Bellingham, WA 98227	NONE	TAX EX	Animal Shelter	50
Oxfam America National Mail Processing Center PO Box 7011	NONE	TAX EX	Food Assistance	50

FEDERAL STATEMENTS 2014

CIEL FOUNDATION 83-0310522

Albert Lea, MN 56007

Heifer Project International 1 World Avenue Little Rock, AR 72202	NONE	TAX EX	Food Assistance	100
American Red Cross PO Box 4002018 Des Moines, IA 50340	NONE	TAX EX	Disaster Relief	50
Humane Farming Association PO Box 3577 San Rafael, CA 94912	NONE	TAX EX	Animal Rights	50
Interfaith Coalition 2401 Cornwall Ave Bellingham, WA 98225	NONE	TAX EX	Social Services-Dental	50
The Trust for Public Land National Office 101 Montgomery Street, Suite 900 San Francisco, CA 94104	NONE	TAX EX	Land Conservancy	50
Northwest Indian College 2522 Kwina Road Bellingham, WA 98226	NONE	TAX EX	Native Education	50
Nature Conservancy of WA 1917 First Avenue Seattle WA 98101	NONE	TAX EX	Land Conservancy	50
Nature Conservancy of Oregon 821 SE 14th Avenue Portland, OR 97214	NONE	TAX EX	Land Conservancy	75
Global Exchange 2017 Mission St. 2 nd floor	NONE	TAX EX	Human Rights Education	50

FEDERAL STATEMENTS 2014

CIEL FOUNDATION 83-0310522

San Francisco, CA 94110

Gross National Happiness USA PO Box 888 Montpelier, VT 05601	NONE	TAX EX	Human Rights	25
Animal Welfare Institute 900 Pennsylvania Ave SE Washington, DC 20003	NONE	TAX EX	Animal Rights	50
ACLU Foundation 125 Broad Street, 18th Floor New York NY 10004	NONE	TAX EX	Civil Liberties- Human Rights	100
Whatcom Land Trust 100 Central Ave Bellingham, WA 98225	NONE	TAX EX	Land Conservation	100
Opportunity Council 1111 Cornwall Avenue Bellingham, WA 98225	NONE	TAX EX	Social Services- Resource & Referral	50
Animals as Natural Therapy 721 Van Wyck Road Bellingham, WA 98226	NONE	TAX EX	Children's & Veterans' Mental Health Services	50
YWCA 1026 North Forest Street Bellingham, WA 98225	NONE	TAX EX	Human Rights & Services	50
Sustainable Connections 1701 Ellis st. #221 Bellingham, WA 98225	NONE	TAX EX	Environmental Education	150
Kulshan Community Land Trust	NONE	TAX EX	Housing Assistance	50

FEDERAL STATEMENTS 2014

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1303 Commercial St. Ste 6, Third Floor
Bellingham, WA 98225

Cedar Tree Montessori 2114 Broadway Bellingham, WA 98225	NONE	TAX EX	Educational-School	50
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Washington Environmental Council 1402 3 rd Ave Ste 1400 Seattle, WA 98101	NONE	TAX EX	Environmental Advocacy	50
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Greenpeace Fund 702 H St. NW #300 Washington, DC 20001	NONE	TAX EX	Environmental Advocacy	50
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Public Radio International ATTN: Resource Development 401 2nd Avenue North, Suite 500 Minneapolis, MN 55401	NONE	TAX EX	Educational Media	50
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Whatcom Family and Community Network 1231 N. Garden St. Suite 210 Bellingham, WA 98225	NONE	TAX EX	Children Social Services	50
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Habitat for Humanity Whatcom County 1385 Admiral Pl Ferndale, WA 98248	NONE	TAX EX	Housing Assistance	50
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Domestic Violence and Sexual Assault Services 1407 Commercial st. Bellingham, WA 98225	NONE	TAX EX	Women's Counseling	50
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Womencare Shelter 4120 Meridian St # 220 Bellingham, WA 98226-5575	NONE	TAX EX	Women's Shelter	50
American Institute of Philanthropy PO Box 843324 Kansas City, MO 64184	NONE	TAX EX	Charitable Gift Evaluation	40
Washington Trails Association 705 Second Ave, Ste 300 Seattle, WA 98104	NONE	TAX EX	Land Conservation	75
			TOTAL	<u>\$ 4,050.</u>