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EXTENDED TO NOVEMBER 16, 2015

Form **990-PF** Department of the Treasury Internal Revenue Service

Return of Private Foundation

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

▶ Do not enter social security numbers on this form as it may be made public.

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

OMB No 1545-0052

2014

Open to Public Inspection

For calendar year 2014 or tax year beginning , and ending

Name of foundation: FREDERIC DUCLOS BARSTOW FOUNDATION

A Employer identification number: 99-6002185

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) 694-4525

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 ▶ ☐

G Check all that apply: ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ Name change

D 1. Foreign organizations, check here ▶ ☐

2. Foreign organizations meeting the 85% test, check here and attach computation ▶ ☐

H Check type of organization: ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation

E If private foundation status was terminated under section 507(b)(1)(A), check here ▶ ☐

I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶$ 1,179,037.

J Accounting method: ☒ Cash ☐ Accrual ☐ Other (specify) (Part I, column (d) must be on cash basis.)

F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ▶ ☐

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a))

		(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			N/A	
	2 Check ▶ ☒ if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	9.	9.		STATEMENT 1
	4 Dividends and interest from securities	30,514.	30,514.		STATEMENT 2
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	48,741.			
	b Gross sales price for all assets on line 6a 267,468.				
	7 Capital gain net income (from Part IV, line 2)		48,741.		
	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	79,264.	79,264.		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	17,818.	13,363.		4,455.
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees				
	b Accounting fees STMT 3	1,500.	450.		1,050.
	c Other professional fees				
	17 Interest				
	18 Taxes STMT 4	1,180.	54.		0.
	19 Depreciation and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings	91.	0.		91.
	22 Printing and publications				
	23 Other expenses STMT 5	5,649.	9.		5,640.
	24 **Total operating and administrative expenses.** Add lines 13 through 23	26,238.	13,876.		11,236.
	25 Contributions, gifts, grants paid	40,200.			40,200.
	26 **Total expenses and disbursements.** Add lines 24 and 25	66,438.	13,876.		51,436.
	27 Subtract line 26 from line 12:				
	a Excess of revenue over expenses and disbursements	12,826.			
	b **Net investment income** (if negative, enter -0-)		65,388.		
	c **Adjusted net income** (if negative, enter -0-)			N/A	

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Form **990-PF** (2014)

9-14 5

Part II Balance Sheets (Attached schedules and amounts in the description column should be for end of-year amounts only)		Beginning of year (a) Book Value	End of year (b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing	754.	2,350.	2,350.
	2 Savings and temporary cash investments	28,012.	36,203.	36,203.
	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 6	998,860.	1,001,759.	1,140,484.
	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 I)	1,027,626.	1,040,312.	1,179,037.
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 ▶ ☐ 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 ▶ [X] and complete lines 27 through 31.			
	27 Capital stock, trust principal, or current funds	1,027,626.	1,040,312.	
	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**	1,027,626.	1,040,312.	
	31 **Total liabilities and net assets/fund balances**	1,027,626.	1,040,312.	

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	1,027,626.
2	Enter amount from Part I, line 27a	2	12,826.
3	Other increases not included in line 2 (itemize) ▶	3	0.
4	Add lines 1, 2, and 3	4	1,040,452.
5	Decreases not included in line 2 (itemize) ▶ RETURN OF CAPITAL	5	140.
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	1,040,312.

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	12/31/14
b	PUBLICLY TRADED SECURITIES	P	VARIOUS	12/31/14
c	CAPITAL GAINS DIVIDENDS			
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	29,627.		28,064.	1,563.
b	231,648.		190,663.	40,985.
c	6,193.			6,193.
d				
e				

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

	(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	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
a				1,563.
b				40,985.
c				6,193.
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** 48,741.

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))
2013	56,266.	1,125,281.	.050002
2012	56,424.	1,081,470.	.052173
2011	48,245.	1,094,458.	.044081
2010	48,635.	1,041,505.	.046697
2009	71,331.	939,726.	.075906

2	**Total** of line 1, column (d)	2	.268859
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	.053772
4	Enter the net value of noncharitable-use assets for 2014 from Part X, line 5	4	1,164,720.
5	Multiply line 4 by line 3	5	62,629.
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	654.
7	Add lines 5 and 6	7	63,283.
8	Enter qualifying distributions from Part XII, line 4	8	51,436.

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 ▶ ☐ 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 ▶ ☐ and enter 1% of Part I, line 27b			1	1,308.
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	1,308.
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	1,308.
6 Credits/Payments:				
a 2014 estimated tax payments and 2013 overpayment credited to 2014	6a	1,120.		
b Exempt foreign organizations - tax withheld at source	6b			
c Tax paid with application for extension of time to file (Form 8868)	6c	848.		
d Backup withholding erroneously withheld	6d			
7 Total credits and payments. Add lines 6a through 6d			7	1,968.
8 Enter any **penalty** for underpayment of estimated tax. Check here ☒ if Form 2220 is attached			8	
9 **Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed** ▶			9	
10 **Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** ▶			10	660.
11 Enter the amount of line 10 to be: **Credited to 2015 estimated tax** ▶	660.	**Refunded** ▶	11	0.

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?	1a		X
b Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see instructions for the definition)?	1b		X
If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.			
c Did the foundation file **Form 1120-POL** for this year?	1c		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. ▶ $ 0. (2) On foundation managers. ▶ $ 0.			
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ $ 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.*	2		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*	3		X
4a Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		X
b If "Yes," has it filed a tax return on **Form 990-T** for this year? N/A	4b		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T.*	5		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?	6	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*	7	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ 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*	8b	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 2014 or the taxable year beginning in 2014 (see instructions for Part XIV)? *If "Yes," complete Part XIV*	9		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	10		X

Part VII-A Statements Regarding Activities *(continued)*

		Line	Yes	No
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?	13	X	

Website address ▶ WWW.BOH.COM/SITES/FOUNDATION/INDEX.ASP

14 The books are in care of ▶ BANK OF HAWAII Telephone no. ▶ (808) 694-4525

Located at ▶ 130 MERCHANT STREET, HONOLULU, HI 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

		Line	Yes	No
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		X
	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.

			Line	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?	☐ Yes ☒ No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	☐ Yes ☒ No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	☐ Yes ☒ No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	☒ Yes ☐ No			
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	☐ Yes ☒ No			
	(6) Agree to pay money or property to a government official? (**Exception.** Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.)	☐ Yes ☒ No			
b	If any answer is "Yes" to 1a(1)-(6), did **any** of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)?		1b		X
	Organizations relying on a current notice regarding disaster assistance check here	▶ ☐			
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2014?		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 2014, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2014?	☐ Yes ☒ No			
	If "Yes," list the years ▶ ____, ____, ____, ____				
b	Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer "No" and attach statement - see instructions.)	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?	☐ Yes ☒ 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.)*	N/A	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		4a		X
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2014?		4b		X

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required *(continued)*

5a During the year did the foundation pay or incur any amount to:
(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☒ No
(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☒ No
(3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☒ No
(4) Provide a grant to an organization other than a charitable, etc., organization described in section 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)? N/A | 5b |
Organizations relying on a current notice regarding disaster assistance check here ▶ ☐

c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? 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? | 6b | | X
If "Yes" to 6b, file Form 8870.

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

b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction? N/A | 7b |

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

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

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
BANK OF HAWAII P.O. BOX 3170 HONOLULU, HI 968023170	TRUSTEE 1.00	17,818.	0.	0.

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

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

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

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

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

(a) Name and address of each person paid more than $50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over $50,000 for professional services ▶		0

Part IX-A **Summary of Direct Charitable Activities**

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1 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.

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	1,151,392.
b	Average of monthly cash balances	1b	31,065.
c	Fair market value of all other assets	1c	
d	**Total** (add lines 1a, b, and c)	1d	1,182,457.
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	1,182,457.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	17,737.
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3. Enter here and on Part V, line 4	5	1,164,720.
6	**Minimum investment return.** Enter 5% of line 5	6	58,236.

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	58,236.
2a	Tax on investment income for 2014 from Part VI, line 5 — 2a: 1,308.		
b	Income tax for 2014. (This does not include the tax from Part VI.) — 2b:		
c	Add lines 2a and 2b	2c	1,308.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	56,928.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	56,928.
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	56,928.

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	51,436.
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	51,436.
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	51,436.

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				56,928.
2 Undistributed income, if any, as of the end of 2014				
a Enter amount for 2013 only			21,421.	
b Total for prior years: ______ , ______ , ______		0.		
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: ▶ $ 51,436.				
a Applied to 2013, but not more than line 2a			21,421.	
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				30,015.
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 instr.			0.	
f Undistributed income for 2014. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2015				26,913.
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	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) N/A

1 a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 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)

	Tax year	Prior 3 years			
	(a) 2014	**(b)** 2013	**(c)** 2012	**(d)** 2011	**(e) Total**
2 a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
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).)

NONE

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-A

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

SEE STATEMENT-A

c Any submission deadlines:

SEE STATEMENT-A

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

SEE STATEMENT-A

Part XV **Supplementary Information** (continued)

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
UNIVERSITY OF HAWAII FOUNDATION 2444 DOLE STREET HONOLULU, HI 96822			FREDERIC DUCLOS BARSTOW FOUNDATION SCHOLARSHIP AT UH MANOA FOR 2014-2015 SCHOOL YEAR	25,000.
UNIVERSITY OF HAWAII FOUNDATION 2444 DOLE STREET HONOLULU, HI 96822			FREDERIC DUCLOS BARSTOW FOUNDATION SCHOLARSHIP AT UH HILO FOR 2014-2015 SCHOOL YEAR	15,200.
Total			▶ 3a	40,200.
b *Approved for future payment* NONE				
Total			▶ 3b	0.

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income
	(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	9.	
4 Dividends and interest from securities			14	30,514.	
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	48,741.	
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)		0.		79,264.	0.

13 Total. Add line 12, columns (b), (d), and (e) 13 79,264.

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

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

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes).

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

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements
		N/A	

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

Vice President

Signature of officer or trustee | AUG 25 2015 Date | 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 ☐ if 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	(A) REVENUE PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME
DREYFUS CASH MANAGEMENT - INST	9.	9.	
TOTAL TO PART I, LINE 3	9.	9.	

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 2

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	(A) REVENUE PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME
BANK OF HAWAII #215020603	36,707.	6,193.	30,514.	30,514.	
TO PART I, LINE 4	36,707.	6,193.	30,514.	30,514.	

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	1,500.	450.		1,050.
TO FORM 990-PF, PG 1, LN 16B	1,500.	450.		1,050.

FORM 990-PF TAXES STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
FOREIGN TAX	54.	54.		0.
FEDERAL EXCISE TAXES FOR FYE 12/31/13	6.	0.		0.
Q1 FEDERAL EXCISE TAXES FOR FYE 12/31/14	280.	0.		0.
Q2 FEDERAL EXCISE TAXES FOR FYE 12/31/14	280.	0.		0.

Q3 FEDERAL EXCISE TAXES FOR FYE 12/31/14	280.	0.		0.
Q4 FEDERAL EXCISE TAXES FOR FYE 12/31/14	280.	0.		0.
TO FORM 990-PF, PG 1, LN 18	1,180.	54.		0.

FORM 990-PF OTHER EXPENSES STATEMENT 5

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
GRANT ADMINISTRATION FEES	5,640.	0.		5,640.
OTHER INVESTMENT FEES	9.	9.		0.
TO FORM 990-PF, PG 1, LN 23	5,649.	9.		5,640.

FORM 990-PF OTHER INVESTMENTS STATEMENT 6

DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
SEE STATEMENT-INV	COST	1,001,759.	1,140,484.
TOTAL TO FORM 990-PF, PART II, LINE 13		1,001,759.	1,140,484.

FREDERIC DUCLOS BARSTOW FOUNDATION **99-6002185**
FORM 990-PF, PART II, LINE 13
FOR YEAR ENDED 12/31/2014

Description	Units	Book Value	Market Value
00206R102 AT&T INC	120.000	3,450.27	4,031.00
002824100 ABBOTT LABORATORIES	15.000	578.25	675.00
003019395 ABERDEEN INTERNATIONAL EQUITY FUND INST	3315.679	29,748.68	47,580.00
003021698 ABERDEEN ASIA-PACIFIC EX-JAPAN EQUITY FUND INSTITUTIONAL CLASS	3619.195	26,159.50	41,114.00
00846U101 AGILENT TECHNOLOGIES INC	18.000	540.13	737.00
020002101 ALLSTATE CORP	20.000	582.60	1,405.00
02209S103 ALTRIA GROUP INC	115.000	2,840.97	5,666.00
025537101 AMERICAN ELECTRIC POWER CO	24.000	951.12	1,457.00
025816109 AMERICAN EXPRESS CO	8.000	305.61	744.00
026874784 AMERICAN INTL GROUP	26.000	1,043.96	1,456.00
03073E105 AMERISOURCEBERGEN CORP	30.000	1,109.40	2,705.00
037411105 APACHE CORP	10.000	987.80	627.00
037833100 APPLE INC	78.000	3,983.19	8,610.00
05534B760 BCE INC	25.000	983.14	1,147.00
055622104 BP PLC SPONS ADR	79.000	3,251.29	3,011.00
064058100 BANK OF NEW YORK MELLON CORP	30.000	796.12	1,217.00
071813109 BAXTER INTL INC	20.000	965.31	1,466.00
084670702 BERKSHIRE HATHAWAY INC CL B	42.000	4,012.30	6,306.00
099724106 BORGWARNER INC	20.000	668.50	1,099.00
110122108 BRISTOL MYERS SQUIBB CO	23.000	648.69	1,358.00
124857202 CBS CORPORATION CL B	18.000	679.14	996.00
13057Q107 CALIFORNIA RESOURCES CORP	5.000	39.38	28.00
166764100 CHEVRON CORP	24.000	1,994.97	2,692.00
17275R102 CISCO SYSTEMS	35.000	771.90	974.00
189754104 COACH INC	90.000	4,025.70	3,380.00
191216100 COCA COLA CO	25.000	928.12	1,056.00
192446102 COGNIZANT TECH SOLUTIONS CORP	70.000	2,313.14	3,686.00
197199631 COLUMBIA ACORN INTERNATIONAL CL R5	552.160	20,978.92	23,031.00
20825C104 CONOCOPHILLIPS	82.000	3,769.69	5,663.00
231021106 CUMMINS ENGINE INC	12.000	1,076.11	1,730.00
244199105 DEERE & CO	10.000	827.90	885.00
254709108 DISCOVER FINANCIAL SERVICES	28.000	1,757.00	1,834.00
25490A309 DIRECTV	16.000	1,375.68	1,387.00
25746U109 DOMINION RESOURCES INC /VA	36.000	1,694.35	2,768.00
260003108 DOVER CORP	20.000	905.76	1,434.00
26441C204 DUKE ENERGY CORP	50.000	2,793.00	4,177.00
268648102 EMC CORP	165.000	3,521.57	4,907.00
278642103 EBAY INC	16.000	815.52	898.00
30219G108 EXPRESS SCRIPTS HOLDING CO	74.000	3,809.04	6,266.00

FREDERIC DUCLOS BARSTOW FOUNDATION **99-6002185**
FORM 990-PF, PART II, LINE 13
FOR YEAR ENDED 12/31/2014

Description	Units	Book Value	Market Value
31428Q101 FEDERATED TOTAL RETURN BOND FUND	7775.310	85,994.93	85,839.00
35671D857 FREEPORT MCMORAN COPPER & GOLD CLASS B	35.000	1,603.51	818.00
369604103 GENERAL ELECTRIC CO	85.000	1,402.34	2,148.00
37733W105 GLAXOSMITHKLINE PLC ADR	72.000	3,096.02	3,077.00
38141G104 GOLDMAN SACHS GROUP INC	6.000	1,000.06	1,163.00
38259P508 GOOGLE INC CL A	2.000	539.15	1,061.00
38259P706 GOOGLE INC CL C	2.000	537.79	1,053.00
40414L109 HCP INC	45.000	1,805.90	1,981.00
406216101 HALLIBURTON CO	24.000	671.76	944.00
40650V100 HALYARD HEALTH INC.	3.000	66.60	136.00
411511306 HARBOR INTL FD	726.165	51,100.23	47,041.00
42217K106 HEALTH CARE REIT INC	34.000	1,544.37	2,573.00
42809H107 HESS CORP	20.000	1,136.73	1,476.00
438516106 HONEYWELL INTERNATIONAL INC	16.000	719.26	1,599.00
458140100 INTEL CORP	50.000	959.37	1,815.00
46625H100 JP MORGAN CHASE & CO	40.000	1,390.90	2,503.00
47803W406 JOHN HANCOCK III DISC M/C-IS	2157.585	28,156.23	43,087.00
478160104 JOHNSON & JOHNSON	36.000	2,268.88	3,765.00
49338L103 KEYSIGHT TECHNOLOGIES	9.000	208.31	304.00
494368103 KIMBERLY CLARK CORP	26.000	1,665.38	3,004.00
50076Q106 KRAFT FOODS GROUP INC	74.000	3,439.45	4,637.00
501889208 LKQ CORPORATION	60.000	1,552.05	1,687.00
532457108 LILLY ELI & CO	18.000	647.22	1,242.00
543487326 NATIXIS LOOMIS SAYLES LTD GOV AND AGCY FD CL Y	4526.472	53,250.34	52,643.00
55261F104 M & T BANK CORPORATION	25.000	2,940.14	3,141.00
56062X708 MAINSTAY HIGH YIELD CORP BOND FUND CL I	530.549	3,109.01	3,051.00
580135101 MCDONALDS CORP	36.000	3,276.95	3,373.00
582839106 MEAD JOHNSON NUTRITION CO CL A	20.000	1,639.40	2,011.00
58502B106 MEDNAX INC	10.000	628.50	661.00
58933Y105 MERCK & CO INC	76.000	2,950.15	4,316.00
594918104 MICROSOFT CORP	25.000	609.61	1,161.00
636274300 NATIONAL GRID PLC SP ADR	58.000	2,774.54	4,098.00
637071101 NATIONAL OILWELL VARCO INC	20.000	1,154.88	1,311.00
65339F101 NEXTERA ENERGY INC	14.000	761.47	1,488.00
67011P100 NOW INC.	5.000	129.87	129.00
674599105 OCCIDENTAL PETROLEUM CORP	14.000	1,198.35	1,129.00
68389X105 ORACLE CORP	25.000	708.50	1,124.00
69351T106 PPL CORPORATION	85.000	2,373.26	3,088.00
713448108 PEPSICO INC	14.000	871.74	1,324.00

FREDERIC DUCLOS BARSTOW FOUNDATION **99-6002185**
FORM 990-PF, PART II, LINE 13
FOR YEAR ENDED 12/31/2014

Description	Units	Book Value	Market Value
718172109 PHILIP MORRIS INTERNATIONAL	62.000	4,250.78	5,050.00
74144Q203 T ROWE PRICE INSTITUTIONAL EMERGING MARKETS EQUITY FUND	1423.104	43,744.85	42,067.00
741503403 PRICELINE.COM INC	1.000	633.14	1,140.00
742718109 PROCTER & GAMBLE CO	28.000	1,701.52	2,551.00
74316J458 CONGRESS MID CAP GROWTH-INS	3033.536	41,070.91	44,290.00
744573106 PUBLIC SERVICE ENT GROUP INC	30.000	951.90	1,242.00
747525103 QUALCOMM INC	50.000	2,353.96	3,717.00
74972H648 RS GLOBAL NATURAL RESOURCES FUND CL Y	785.300	31,035.19	20,009.00
756109104 REALTY INCOME CORP	30.000	1,227.67	1,431.00
761713106 REYNOLDS AMERICAN INC	72.000	2,550.43	4,627.00
77958B402 T ROWE PRICE INSTITUTIONAL FLOATING RATE FUND CL I	473.779	4,571.97	4,752.00
780259107 ROYAL DUTCH SHELL PLC ADR B	52.000	3,312.94	3,617.00
78462F103 SPDR S&P 500 ETF TRUST	368.000	58,871.79	75,639.00
80004C101 SANDISK CORP	8.000	278.64	784.00
806857108 SCHLUMBERGER LTD	22.000	1,507.66	1,879.00
81721M109 SENIOR HOUSING PROP TRUST	65.000	1,656.43	1,437.00
842587107 SOUTHERN CO	80.000	3,174.68	3,929.00
858912108 STERICYCLE INC	23.000	1,786.84	3,015.00
880208400 TEMPLETON GLOBAL BOND FUND CL AD	1097.549	14,848.96	13,621.00
884116401 THIRD AVENUE REAL ESTATE VALUE FUND CL IS	972.859	21,869.87	30,616.00
88732J207 TIME WARNER CABLE INC	10.000	559.59	1,521.00
89151E109 TOTAL SA SP ADR	70.000	3,301.81	3,584.00
902973304 US BANCORP	20.000	592.40	899.00
904767704 UNILEVER PLC SPONSORED ADR	45.000	1,719.71	1,822.00
913017109 UNITED TECHNOLOGIES CORP	10.000	725.59	1,150.00
921909818 VANGUARD TOTAL INTL ST INDEX FUND-ADM	1922.176	52,883.03	49,977.00
921937603 VANGUARD TOTAL BOND MARKET INDEX FUND ADM	3775.933	40,194.20	41,044.00
921937835 VANGUARD TOTAL BOND MARKET ETF	880.000	73,844.99	72,486.00
92220P105 VARIAN MEDICAL SYSTEMS INC	28.000	1,732.80	2,422.00
92276F100 VENTAS INC	32.000	1,985.90	2,294.00
922908728 VANGUARD TOTL STK MKT IND-AD	3459.635	158,201.62	178,517.00
92343V104 VERIZON COMMUNICATIONS	84.000	2,969.28	3,930.00
92345Y106 VERISK ANALYTICS INC CL A	34.000	1,135.45	2,178.00
92826C839 VISA INC CL A SHARES	9.000	1,080.85	2,360.00
92857W308 VODAFONE GROUP PLC SP ADR	61.000	3,086.90	2,084.00

FREDERIC DUCLOS BARSTOW FOUNDATION **99-6002185**
FORM 990-PF, PART II, LINE 13
FOR YEAR ENDED 12/31/2014

Description	Units	Book Value	Market Value
931142103 WAL-MART STORES INC	20.000	1,081.47	1,718.00
949746101 WELLS FARGO COMPANY	50.000	1,311.26	2,741.00
969457100 WILLIAMS COMPANIES INC	65.000	2,997.95	2,921.00
G0083B108 ACTAVIS PLC	6.000	896.82	1,544.00
G97822103 PERRIGO COMPANY PLC	16.000	2,490.72	2,675.00
TOTAL PORTFOLIO		**1,001,759.34**	**1,140,484.00**

Form **8868**
(Rev. January 2014)
Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return

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

OMB No. 1545-1709

- If you are filing for an **Automatic 3-Month Extension, complete only Part I** and check this box ▶ [X]
- 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 File by the due date for filing your return See instructions	Name of exempt organization or other filer, see instructions. FREDERIC DUCLOS BARSTOW FOUNDATION	**Enter filer's identifying number** Employer identification number (EIN) or 99-6002185
	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

- The books are in the care of ▶ BANK OF HAWAII 130 MERCHANT STREET - HONOLULU, HI 96813
  Telephone No. ▶ (808) 694-4525 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, 2015 , to file the exempt organization return for the organization named above. The extension is for the organization's return for:

▶ [X] calendar year 2014 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	$	1,968.
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	$	1,120.
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	$	848.

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.

LHA **For Privacy Act and Paperwork Reduction Act Notice, see instructions.** Form **8868** (Rev. 1-2014)
423841
05-01-14

16230811 791519 215020603 2014.04000 FREDERIC DUCLOS BARSTOW FOU 21502061

- If you are filing for an **Additional (Not Automatic) 3-Month Extension, complete only Part II** and check this box ▶ [X]

Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

- If you are filing for an **Automatic 3-Month Extension, complete only Part I** (on page 1).

Part II — Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).

Enter filer's identifying number, see instructions

Type or print File by the due date for filing your return See instructions		
	Name of exempt organization or other filer, see instructions. FREDERIC DUCLOS BARSTOW FOUNDATION	Employer identification number (EIN) or 99-6002185
	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-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

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

- The books are in the care of ▶ BANK OF HAWAII 130 MERCHANT STREET - HONOLULU, HI 96813
  Telephone No. ▶ (808) 694-4525 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.

4 I request an additional 3-month extension of time until NOVEMBER 15, 2015.

5 For calendar year 2014 , or other tax year beginning ______, and ending ______.

6 If the tax year entered in line 5 is for less than 12 months, check reason: [ ] Initial return [ ] Final return [ ] Change in accounting period

7 State in detail why you need the extension
ADDITIONAL TIME IS NEEDED TO GATHER THE INFORMATION NECESSARY TO FILE A COMPLETE AND ACCURATE RETURN

8a 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.	8a	$	1,968.
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 and any amount paid previously with Form 8868.	8b	$	1,968.
c **Balance due.** Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions.	8c	$	0.

Signature and Verification must be completed for Part II only.

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature ▶ BANK OF HAWAII By Onnay Oh Vice President Title ▶ EA Date ▶ 8/12/15

Form **8868** (Rev. 1-2014)

423842
09-15-14