

**BRAD D. DE NOBLE**

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June 21, 2002

Internal Revenue Service  
Exempt Organizations  
P.O. Box 2508  
Cincinnati, Ohio 45201  
ATT: Tracy D. Post  
Room 4-106

Re: Association for Professional Observers [REDACTED]  
501(c)(5) application

Dear Ms. Post:

Pursuant to our discussions, enclosed herein is APO's 501(c)(5) application and various attachments thereto. Enclosed you will find:

- 1) A copy of your May 14, 2002 letter to APO;
- 2) Form 1024 Application;
- 3) APO's Articles of Incorporation;
- 4) APO's Bylaws;
- 5) Supplemental Response to Form 1024;
- 6) List of Officers and Directors;
- 7) Copy of the Mail Buoy;
- 8) Schedule of Other Expenses;
- 9) Response to inquiry regarding political activities; and
- 10) Form 872-C.

Please let me if you need any additional documents or information.

Very truly yours,



Brad D. De Noble

enc.

## Application for Recognition of Exemption Under Section 501(a)

OMB No. 1545-0057

If exempt status is approved,  
 this application will be open  
 for public inspection.

Read the instructions for each Part carefully. **A User Fee must be attached to this application.**  
 If the required information and appropriate documents are not submitted along with Form 8718 (with payment  
 of the appropriate user fee), the application may be returned to the organization.

**Complete the Procedural Checklist on page 6 of the instructions.**

**Part I. Identification of Applicant** (Must be completed by all applicants; also complete appropriate schedule.)  
 Submit only the schedule that applies to your organization. Do not submit blank schedules.

Check the appropriate box below to indicate the section under which the organization is applying:

- a  Section 501(c)(2)—Title holding corporations (Schedule A, page 7)
- b  Section 501(c)(4)—Civic leagues, social welfare organizations (including certain war veterans' organizations), or local associations of employees (Schedule B, page 8)
- c  Section 501(c)(5)—Labor, agricultural, or horticultural organizations (Schedule C, page 9)
- d  Section 501(c)(6)—Business leagues, chambers of commerce, etc. (Schedule C, page 9)
- e  Section 501(c)(7)—Social clubs (Schedule D, page 11)
- f  Section 501(c)(8)—Fraternal beneficiary societies, etc., providing life, sick, accident, or other benefits to members (Schedule E, page 13)
- g  Section 501(c)(9)—Voluntary employees' beneficiary associations (Parts I through IV and Schedule F, page 14)
- h  Section 501(c)(10)—Domestic fraternal societies, orders, etc., not providing life, sick, accident, or other benefits (Schedule E, page 13)
- i  Section 501(c)(12)—Benevolent life insurance associations, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or like organizations (Schedule G, page 15)
- j  Section 501(c)(13)—Cemeteries, crematoria, and like corporations (Schedule H, page 16)
- k  Section 501(c)(15)—Mutual insurance companies or associations, other than life or marine (Schedule I, page 17)
- l  Section 501(c)(17)—Trusts providing for the payment of supplemental unemployment compensation benefits (Parts I through IV and Schedule J, page 18)
- m  Section 501(c)(19)—A post, organization, auxiliary unit, etc., of past or present members of the Armed Forces of the United States (Schedule K, page 19)
- n  Section 501(c)(25)—Title holding corporations or trusts (Schedule A, page 7)

<b>1a</b> Full name of organization (as shown in organizing document)  Association for Professional Observers	<b>2</b> Employer identification number (EIN) (if none, see <b>Specific Instructions</b> on page 2)  [REDACTED]	
<b>1b</b> c/o Name (if applicable)	<b>3</b> Name and telephone number of person to be contacted if additional information is needed   Brad D. De Noble  (907) 694-4345	
<b>1c</b> Address (number and street) <span style="float: right;">Room/Suite</span>  P.O. Box 30167		
<b>1d</b> City, town or post office, state, and ZIP + 4 If you have a foreign address, see <b>Specific Instructions</b> for Part I, page 2.  Seattle, Washington 98103		
<b>1e</b> Web site address www.apo-observers.org	<b>4</b> Month the annual accounting period ends December	<b>5</b> Date incorporated or formed 11-8-00

- 6** Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code?  Yes  No  
 If "Yes," attach an explanation.
- 7** Has the organization filed Federal income tax returns or exempt organization information returns?  Yes  No  
 If "Yes," state the form numbers, years filed, and Internal Revenue office where filed.  
 Form 990, 12-31-01, Ogden, Utah 84201

- 8** Check the box for the type of organization. ATTACH A CONFORMED COPY OF THE CORRESPONDING ORGANIZING DOCUMENTS TO THE APPLICATION BEFORE MAILING.
- a  Corporation— Attach a copy of the Articles of Incorporation (including amendments and restatements) showing approval by the appropriate state official; also attach a copy of the bylaws.
  - b  Trust— Attach a copy of the Trust Indenture or Agreement, including all appropriate signatures and dates.
  - c  Association— Attach a copy of the Articles of Association, Constitution, or other creating document, with a declaration (see instructions) or other evidence that the organization was formed by adoption of the document by more than one person. Also include a copy of the bylaws.

If this is a corporation or an unincorporated association that has not yet adopted bylaws, check here

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization, and that I have examined this application, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

**PLEASE SIGN HERE**

*Kimberly S. Dietrich*  
 (Signature)

Kimberly S. Dietrich, V-P  
 (Type or print name and title or authority of signer)

22 June 2002  
 (Date)

**Part II. Activities and Operational Information (Must be completed by all applicants)**

- 1 Provide a detailed narrative description of all the activities of the organization—past, present, and planned. Do not merely refer to or repeat the language in the organizational document. List each activity separately in the order of importance based on the relative time and other resources devoted to the activity. Indicate the percentage of time for each activity. Each description should include, as a minimum, the following: (a) a detailed description of the activity including its purpose and how each activity furthers your exempt purpose; (b) when the activity was or will be initiated; and (c) where and by whom the activity will be conducted.

Please see attached supplemental response to Form 1024.

- 2 List the organization's present and future sources of financial support, beginning with the largest source first.

Grants, donations, membership dues and t-shirt sales.

**Part II. Activities and Operational Information (continued)**

3 Give the following information about the organization's governing body:

a Names, addresses, and titles of officers, directors, trustees, etc.	b Annual compensation
Please see attached list of officers and directors.	None as directors. Officers are authorized to receive compensation but no amount has been established nor is any compensation planned for 2002-2003.

4 If the organization is the outgrowth or continuation of any form of predecessor, state the name of each predecessor, the period during which it was in existence, and the reasons for its termination. Submit copies of all papers by which any transfer of assets was effected.

Not applicable.

5 If the applicant organization is now, or plans to be, connected in any way with any other organization, describe the other organization and explain the relationship (e.g., financial support on a continuing basis; shared facilities or employees; same officers, directors, or trustees).

Please see attached supplemental response to Form 1024.

6 If the organization has capital stock issued and outstanding, state: (1) class or classes of the stock; (2) number and par value of the shares; (3) consideration for which they were issued; and (4) if any dividends have been paid or whether your organization's creating instrument authorizes dividend payments on any class of capital stock.

Not applicable.

7 State the qualifications necessary for membership in the organization; the classes of membership (with the number of members in each class); and the voting rights and privileges received. If any group or class of persons is required to join, describe the requirement and explain the relationship between those members and members who join voluntarily. Submit copies of any membership solicitation material. Attach sample copies of all types of membership certificates issued.

Please see attached supplemental response to Form 1024.

8 Explain how your organization's assets will be distributed on dissolution.

Please see attached supplemental response to Form 1024.

**Part II. Activities and Operational Information (continued)**

**9** Has the organization made or does it plan to make any distribution of its property or surplus funds to shareholders or members?  Yes  No  
If "Yes," state the full details, including: (1) amounts or value; (2) source of funds or property distributed or to be distributed; and (3) basis of, and authority for, distribution or planned distribution.

**10** Does, or will, any part of your organization's receipts represent payments for services performed or to be performed?  Yes  No  
If "Yes," state in detail the amount received and the character of the services performed or to be performed.

**11** Has the organization made, or does it plan to make, any payments to members or shareholders for services performed or to be performed?  Yes  No  
If "Yes," state in detail the amount paid, the character of the services, and to whom the payments have been, or will be, made.

**12** Does the organization have any arrangement to provide insurance for members, their dependents, or others (including provisions for the payment of sick or death benefits, pensions, or annuities)?  Yes  No  
If "Yes," describe and explain the arrangement's eligibility rules and attach a sample copy of each plan document and each type of policy issued.

**13** Is the organization under the supervisory jurisdiction of any public regulatory body, such as a social welfare agency, etc.?  Yes  No  
If "Yes," submit copies of all administrative opinions or court decisions regarding this supervision, as well as copies of applications or requests for the opinions or decisions.

**14** Does the organization now lease or does it plan to lease any property?  Yes  No  
If "Yes," explain in detail. Include the amount of rent, a description of the property, and any relationship between the applicant organization and the other party. Also, attach a copy of any rental or lease agreement. (If the organization is a party, as a lessor, to multiple leases of rental real property under similar lease agreements, please attach a single representative copy of the leases.)

**15** Has the organization spent or does it plan to spend any money attempting to influence the selection, nomination, election, or appointment of any person to any Federal, state, or local public office or to an office in a political organization?  Yes  No  
If "Yes," explain in detail and list the amounts spent or to be spent in each case.

**16** Does the organization publish pamphlets, brochures, newsletters, journals, or similar printed material?  Yes  No  
If "Yes," attach a recent copy of each.

**Part III. Financial Data (Must be completed by all applicants)**

Complete the financial statements for the current year and for each of the 3 years immediately before it. If in existence less than 4 years, complete the statements for each year in existence. If in existence less than 1 year, also provide proposed budgets for the 2 years following the current year.

**A. Statement of Revenue and Expenses**

Revenue	(a) Current Tax Year	3 Prior Tax Years or Proposed Budget for Next 2 Years			(e) Total
	From 1-1-01 To 12-31-01	11-8-00 (b) 12-31-00	1-1-02 (c) 12-31-02	1-1-03 (d) 12-31-03	
1 Gross dues and assessments of members . . . . .	\$75	\$320	\$500	\$500	\$1395
2 Gross contributions, gifts, etc. . . . .	\$30,373	\$795	\$30,700	\$30,700	\$92,568
3 Gross amounts derived from activities related to the organization's exempt purpose (attach schedule) (Include related cost of sales on line 9.)	\$90	\$85	\$0	\$0	\$175
4 Gross amounts from unrelated business activities (attach schedule)	\$0	\$0	\$0	\$0	\$0
5 Gain from sale of assets, excluding inventory items (attach schedule) . . . . .	\$0	\$0	\$0	\$0	\$0
6 Investment income (see page 3 of the instructions)	\$0	\$0	\$0	\$0	\$0
7 Other revenue (attach schedule). . . . .	\$0	\$0	\$0	\$0	\$0
8 Total revenue (add lines 1 through 7) . . . . .	\$30,538	\$1,200	\$31,200	\$31,200	\$94,138
<b>Expenses</b>					
9 Expenses attributable to activities related to the organization's exempt purposes. . . . .	\$54	\$225	\$0	\$0	\$279
10 Expenses attributable to unrelated business activities	\$0	\$0	\$0	\$0	\$0
11 Contributions, gifts, grants, and similar amounts paid (attach schedule). . . . .	\$0	\$0	\$0	\$0	\$0
12 Disbursements to or for the benefit of members (attach schedule)	\$0	\$0	\$0	\$0	\$0
13 Compensation of officers, directors, and trustees (attach schedule)	\$0	\$0	\$0	\$0	\$0
14 Other salaries and wages. . . . .	\$0	\$0	\$18,225	\$18,225	\$16,450
15 Interest . . . . .	\$0	\$0	\$0	\$0	\$0
16 Occupancy . . . . .	\$0	\$0	\$0	\$0	\$0
17 Depreciation and depletion . . . . .	\$0	\$0	\$0	\$0	\$0
18 Other expenses (attach schedule) . . . . .	\$3,548	\$651	\$12,881	\$12,881	\$29,961
19 Total expenses (add lines 9 through 18) . . . . .	\$3,602	\$876	\$31,106	\$31,106	\$66,640
20 Excess of revenue over expenses (line 8 minus line 19) . . . . .	\$26,936	\$324	\$94	\$94	\$27,448

**B. Balance Sheet (at the end of the period shown)**

		Current Tax Year as of 12-31-01
<b>Assets</b>		
1	Cash . . . . .	\$27,632
2	Accounts receivable, net . . . . .	\$0
3	Inventories . . . . .	\$171
4	Bonds and notes receivable (attach schedule) . . . . .	\$0
5	Corporate stocks (attach schedule). . . . .	\$0
6	Mortgage loans (attach schedule) . . . . .	\$0
7	Other investments (attach schedule) . . . . .	\$0
8	Depreciable and depletable assets (attach schedule) . . . . .	\$0
9	Land . . . . .	\$0
10	Other assets (attach schedule) . . . . .	\$0
11	<b>Total assets</b> . . . . .	\$27,803
<b>Liabilities</b>		
12	Accounts payable . . . . .	\$0
13	Contributions, gifts, grants, etc., payable . . . . .	\$0
14	Mortgages and notes payable (attach schedule) . . . . .	\$0
15	Other liabilities (attach schedule) . . . . .	\$0
16	<b>Total liabilities.</b> . . . . .	\$0
<b>Fund Balances or Net Assets</b>		
17	Total fund balances or net assets . . . . .	\$27,803
18	<b>Total liabilities and fund balances or net assets</b> (add line 16 and line 17) . . . . .	\$27,803

If there has been any substantial change in any aspect of the organization's financial activities since the end of the period shown above, check the box and attach a detailed explanation.

**Part IV. Notice Requirements (Sections 501(c)(9) and 501(c)(17) Organizations Only)**

**1 Section 501(c)(9) and 501(c)(17) organizations:**

Are you filing Form 1024 within 15 months from the end of the month in which the organization was created or formed as required by section 505(c)?  Yes  No

If "Yes," skip the rest of this Part.

If "No," answer question 2.

**2** If you answer "No" to question 1, are you filing Form 1024 within 27 months from the end of the month in which the organization was created or formed?  Yes  No

If "Yes," your organization qualifies under Regulation section 301.9100-2 for an automatic 12-month extension of the 15-month filing requirement. Do not answer questions 3 and 4.

If "No," answer question 3.

**3** If you answer "No" to question 2, does the organization wish to request an extension of time to apply under the "reasonable action and good faith" and the "no prejudice to the interest of the government" requirements of Regulations section 301.9100-3?  Yes  No

If "Yes," give the reasons for not filing this application within the 27-month period described in question 2. See Specific Instructions, Part IV, Line 3, page 4, before completing this item. Do not answer question 4.

If "No," answer question 4.

**4** If you answer "No" to question 3, your organization's qualification as a section 501(c)(9) or 501(c)(17) organization can be recognized only from the date this application is filed. Therefore, does the organization want us to consider its application as a request for recognition of exemption as a section 501(c)(9) or 501(c)(17) organization from the date the application is received and not retroactively to the date the organization was created or formed?  Yes  No

**Schedule C** Organizations described in section 501(c)(5) (Labor, agricultural, including fishermen's organizations, or horticultural organizations) or section 501(c)(6) (business leagues, chambers of commerce, etc.)

1 Describe any services the organization performs for members or others. (If the description of the services is contained in Part II of the application, enter the page and item number here.)

Please see attached supplemental response to Form 1024. Please also see APO's attached Bylaws, Article I, Section 2 and Article III, Section 1.

2 Fishermen's organizations only.—What kinds of aquatic resources (not including mineral) are cultivated or harvested by those eligible for membership in the organization?

Not applicable.

3 Labor organizations only.—Is the organization organized under the terms of a collective bargaining agreement? . . .  Yes  No

If "Yes," attach a copy of the latest agreement.



**ASSOCIATION FOR PROFESSIONAL OBSERVERS**

P.O. Box 30167

Seattle, Washington 98103

**SUPPLEMENTAL RESPONSE:  
PURPOSES, PROPOSED ACTIVITIES, AND GENERAL OPERATING  
PRINCIPLES**

IRS Form 1024, Part I, Question 6; Part II, Questions 1, 5, 7, and 8

**Introduction**

Association for Professional Observers ("APO") is an organization consisting of professional marine and freshwater biologists/observers that are primarily concerned with gathering and disseminating information to promote sustainable fisheries in the territorial waters of the United States. APO seeks to facilitate the exchange of information amongst observers and to encourage the conservation and sustainability of marine and other aquatic resources.

Three individuals who share a common belief in its purposes and goals direct APO. Elizabeth Mitchell, who serves APO as its president, is currently the manager for the Seabird Bycatch Project, Institute for Fisheries Resources, a position she has held since 1996. Additionally, Ms. Mitchell served as a Fisheries Observer from 1983 to 1998 and as a Seabird and Marine Mammal Observer from 1992 to 1993. Ms. Mitchell has a B.S. in Anthropology. Kelly Van Wormer, who serves the APO as its secretary, is currently the survey coordinator for the International Pacific Halibut Commission. Additionally, Ms. Van Wormer was an observer from 1996 to 1999 and served as a Sea Sampler for IPHC from 1998 to 1999. Ms. Van Wormer has a B.S. in Biology with a minor in Chemistry. APO's third director, Kimberly Dietrich, who serves APO as its vice-president and treasurer, is currently working on her master's degree in Fisheries Science at the University of Washington and as a Fisheries Observer in Alaska since 1990. Ms. Dietrich has previously worked as a fisheries observer, a Research Assistant for the Washington Sea Grant at the University of Washington and a Research Technician for the United States Antarctic Marine Living Resources Program. Ms. Dietrich has a B.A. in Environmental Science and Biology.

By this application, APO requests a ruling for its present activities.

**Prior Applications [Part I, Question 6]**

APO previously filed an Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code on March 8, 2002. During the review of said application, the Internal Revenue Service determined APO had both 501(c)(3) and 501(c)(5) purposes and therefore it was not qualified to be a 501(c)(3) organization but

could apply as a 501(c)(5) organization. Accordingly, APO's Board of Directors elected to seek Recognition of Exemption Under Section 501(c)(5) of the Internal Revenue Code.

### **Activities [Part II, Question 1]**

**1. Communication with government agencies, scientists, conservation groups, the fishing industry and marine observers: 40%**

APO communicates with the North Pacific Fishery Management Council (the "Council") members, agency managers and scientists, conservation groups, marine observers and fishers. This communication involves some investigative reporting, Freedom of Information Act requests and formal meetings with agency officials about observer and marine conservation issues.

All members of APO's Board of Directors are involved in these communication processes. APO members can also volunteer for these activities.

**2. Publication of the Mail Buoy, a quarterly newsletter: 25%**

The Mail Buoy is APO's newsletter. It is currently published on a quarterly basis and has been in existence since 1995. APO uses the annual membership donations to publish the Mail Buoy. Subject to funding, APO plans to publish the Mail Buoy on a monthly basis in the future. Currently, APO has approximately forty-five (45) members but the Mail Buoy is distributed through electronic mail to over four hundred (400) people. APO has its own web page that can be accessed from the internet. APO plans to develop a public listserv (electronic mailing list) for people interested in observer program issues.

Currently, Ms. Dietrich performs most of the volunteer work in publishing the Mail Buoy out of her home office in Seattle, Washington. Ms. Dietrich solicits articles from members and non-members, writes articles, re-publishes or summarizes previously published articles that she believes are of interest. Ms. Dietrich performs the final editing and publishes the Mail Buoy, which varies from twelve (12) to thirty (30) pages. The Mail Buoy is available in hard copy and electronically. Other volunteers help write articles for and edit the newsletter. A copy of a Mail Buoy issue is attached hereto.

**3. Attending seminars, Council meetings, conferences and workshops: 15%**

The members of APO and its Board of Directors attend occasional seminars held in Seattle, Washington, Council meetings when the agenda includes issues that will affect observers, conferences on various aspects of marine ecology and other observer-related workshops. From 1997 through 1999, there was an APO representative on the Advisory Panel that advises the Council. This was important because the Advisory Panel seats are held almost exclusively by fishing industry representatives, who have a direct financial interest in decisions made by the Council. Currently, an APO member is on the panel representing the observer perspective.

**4. Maintenance of APO's website and internet mail postings: 5%**

Ms. Dietrich and Ms. Van Wormer perform the internet mail postings which average approximately two (2) to three (3) electronic mailings per week. Ms. Dietrich maintains APO's website.

The purposes of APO's website are to:

1. post the Mail Buoy to the public;
2. post public letters to and from government officials;
3. post contacts to observer contractors for hiring opportunities;
4. post links to agency home pages and other important sites; and
5. serve as a forum for discussion groups for APO members.

APO's website allows members to access other observers for discussion of their valuable experience and insights at their convenience, either in the field or at their home base in between observer contacts. Conditioned upon funding, APO's future plan is to pay a webmaster to continuously improve the website by gaining access to other fisheries agencies throughout the world and therefore international fisheries observers.

**5. Meetings with observers who may be in Seattle, Washington in between contracts: 10%**

Informal meetings are held in Seattle, Washington to gather ideas from the experiences of observers. The meetings are currently advertised to our members via the internet but are open to the public. Ms. Dietrich and Ms. Van Wormer regularly attend these meetings. The meetings began in 1998 as an infrequent get-together of local observers and have progressed into a more organized weekly meeting. APO's future plan is to increase the advertisement and regularity of these meetings to make them more accessible to the public.

**6. Fundraising: 5%**

Current fundraising activities include soliciting members and grants from other entities and selling t-shirts. Future fundraising will focus more on soliciting funds from other sources, such as bidding on federal grants and contracts. APO's Board of Directors and future staff will be responsible for soliciting grants while members will be involved

in soliciting new members and selling t-shirts. APO does not currently plan to hire a professional fundraiser.

#### **Connected Organization [Part II, Question 5]**

APO's Board of Directors intends to organize an entity exclusively for 501(c)(3) purposes – to encourage the conservation and sustainability of marine and other aquatic resources. It is anticipated that the two organizations will share some of the same facilities, employees, officers and directors, the extent of which is unknown at this time but in no event shall exceed any limits prescribed by the Internal Revenue Code.

#### **Membership Organization [Part II, Question 7]**

APO has two classes of members, observer members and supporting members, the rights and requirements thereof are set forth in APO's bylaws, a true and correct copy of which is attached hereto. To become an observer Member, one must currently be collecting or have collected fisheries data for the National Marine Fisheries Service or other state, federal or international agencies. The annual membership fee for observer members is \$15.00. There are no qualifications or requirements for one to become a supporting member other than supporting APO's mission and goals and contributing \$10.00 annually to APO.

APO currently has approximately forty-five (45) members, forty (40) of which are observer members. APO attempts to attract members through grass-root efforts, such as talking to non-member observers, talking to industry, and holding meetings open to both member and non-members. APO also posts postcards in the National Marine Fisheries Service and University of Alaska Observer Training Center facilities as well as in some industry bunkhouses. In the future, APO plans to mail its newsletter, the Mail Buoy, to current observers (i.e. those who have observed within the past 12 months) who are not members of APO.

Every member shall be entitled to a certificate certifying his, her or its membership in APO. Members may receive APO's quarterly newsletter and any other publications, pamphlets or literature that APO may from time to time produce. Observer members may vote for officers of APO and are entitled to one vote each. Supporting members do not have any voting rights.

#### **Distribution of Assets [Part II, Question 8]**

In the event of the dissolution of its dissolution, APO will distribute its net assets within the meaning of Section 501(c)(3) of the Internal Revenue Code or to a governmental body for a public purpose. Any such assets not so disposed of shall be disposed of by a court of competent jurisdiction as it determines proper. Please see APO's attached Articles of Incorporation, Article VII.

**ASSOCIATION FOR PROFESSIONAL OBSERVERS**  
P.O. Box 30167  
Seattle, Washington 98103  
[REDACTED]

**List of Officers and Directors**  
(Part II, Question 3a)

**OFFICERS**

President

Elizabeth A. Mitchell  
235 Ash Street  
Eugene, Oregon 97402

Vice President

Kimberly S. Dietrich  
5026 9<sup>th</sup> Ave. N.E.  
Seattle, Washington 98105

Secretary

Kelly Van Wormer  
7330 23<sup>rd</sup> Avenue, N.E.  
Seattle, Washington 98115

Treasurer

Kimberly S. Dietrich

**BOARD OF DIRECTORS**

Directors

Elizabeth A. Mitchell

Kimberly S. Dietrich

Kelly Van Wormer

**ASSOCIATION FOR PROFESSIONAL OBSERVERS**

P.O. Box 30167

Seattle, Washington 98103

**Schedule of Other Expenses**  
(Part III, Financial Data)

2000 Operating Expenses

Photocopy	\$ 552
Office Supplies	\$ 41
Bank Fee	\$ 36
FOIA Fee	\$ 8
State Taxes (t-shirts)	\$ 14
Total	\$ 651

2001 Operating Expenses

Photocopy	\$ 105
Postage	\$ 170
Bank Fee	\$ 48
Alaska Oceans Network Conference (Anchorage)	
Travel/Lodging	\$ 421
P.O. Box	\$ 80
State Taxes (t-shirts)	\$ 11
Independent Contractor Fees	
Attorney	\$ 570
Administrative Support	\$ 2133
State Filing Fee	\$ 10
Total	\$ 3548

2002 Operating Expenses

Office Equipment	\$ 1900
Website & E-mail	\$ 200
Office Supplies	\$ 200
Phone	\$ 400
Long Distance	\$ 800
Printing & Copying (Mail Buoy)	\$ 640
Postage (Mail Buoy)	\$ 616
Postage (other)	\$ 250
North Pacific Fishery Management Council	
Transportation (1 person, 5 x year)	\$ 2000
Lodging (1 person, 5 x year)	\$ 2125
Per Diem (1 person, 5 x year @ \$50/day)	\$ 1250
International Observers program Workshop	
Transportation (1 person, 1 x year)	\$ 600

**ASSOCIATION FOR PROFESSIONAL OBSERVERS**

P.O. Box 30167

Seattle, Washington 98103



Lodging (1 person, 6 days)	\$ 600
Per Diem (1 person, 6days @ 50/day)	\$ 300
Professional Services	<u>\$ 1000</u>
Total	\$12,881


## 2003 Operating Expenses

Office Equipment	\$ 1900
Website & E-mail	\$ 200
Office Supplies	\$ 200
Phone	\$ 400
Long Distance	\$ 800
Printing & Copying (Mail Buoy)	\$ 640
Postage (Mail Buoy)	\$ 616
Postage (other)	\$ 250
North Pacific Fishery Management Council	
Transportation (1 person, 5 x year)	\$ 2000
Lodging (1 person, 5 x year)	\$ 2125
Per Diem (1 person, 5 x year @ \$50/day)	\$ 1250
International Observers program Workshop	
Transportation (1 person, 1 x year)	\$ 600
Lodging (1 person, 6 days)	\$ 600
Per Diem (1 person, 6days @ 50/day)	\$ 300
Professional Services	<u>\$ 1000</u>
Total	\$12,881

**ASSOCIATION FOR PROFESSIONAL OBSERVERS**

P.O. Box 30167

Seattle, Washington 98103



**RESPONSE TO INQUIRY REGARDING POLITICAL ACTIVITIES**

In its May 14, 2002 response to APO's 1023 application, the IRS inquired as to APO's statement in its quarterly newsletter, the Mail Buoy, that one of APO's primary goals was to provide a voice for the observer in the political process. The IRS noted APO's "No" response to its question in the Form 1023 application concerning lobbying activities. By this statement in its newsletter, APO meant that it would strive to become a voice for the promotion of observer's rights, wages, working conditions, etc. APO did not intend to engage in lobbying or political activities nor does it plan to do so now or in the future. Nevertheless, APO has rewritten its objectives and mission statement to clarify its purposes. A copy of such statement as it will appear in all future Mail Buoy is attached hereto.



## **WHAT IS THE ASSOCIATION FOR PROFESSIONAL OBSERVERS?**

APO is a non-profit corporation dedicated to the exchange of information for observers and to the conservation of marine resources. Specifically, APO's Objectives are: (A) **To facilitate the exchange of information for observers regarding fisheries in the United States territorial waters by:** \*creating a professional association and network for exchanging information and expertise and fostering contacts within the various observer programs, management personnel and the fishing industry throughout the nation; \*disseminating information concerning observer, marine conservation, biological and interagency issues via a quarterly newsletter, the Mail Buoy, maintaining a website and listserv for up-to-date information between newsletters, and developing brochures explaining procedures to obtain better access to publicly owned information; \*encouraging and promoting observers to attain positions of leadership within the fisheries; \*identifying the needs of observers within the current management system in United States fisheries by formulating a Bill of Rights assuring observers the right to adequate insurance, wages and safe working conditions; providing input to the developing National Observer Program to standardize protocol on a national basis, developing a national vessel safety protocol for vessels carrying observers to promote and maintain a safe working environment for all observers; working with agency officials to monitor cases where safety violations occur; and \*encouraging national and international growth of APO by promoting chapters to qualified groups, including observers from private, state and federally supported observer programs, who will promote the purposes of APO. (B) **To encourage the conservation and sustainability of marine and other aquatic resources by:** \*initiating a partnership with the administrative agencies and scientific communities to enhance biological sampling protocol and overall data quality; \*helping secure funding for observers, who are the base-line data collectors, to participate in observer program workshops for the purpose of improving the monitoring systems of the nation's fisheries; \*educating members and non-members concerning the uses of observer data; \*disseminating abstracts and references of emerging research and publications to the public relevant to observer programs or that which is based on observer data; \*identifying problems in sampling protocol and recommending alternatives and future priorities to management agencies to improve data quality;

**A.P.O.  
P.O. Box 30167  
Seattle, WA 98103**

**Return address requested**

**PLEASE FORWARD**

**NOTE:** The date listed on the mailing label is when your dues expire. If you're past due, you will not receive the next issue of the Mail Buoy.

**Consent Fixing Period of Limitation Upon  
Assessment of Tax Under Section 4940 of the  
Internal Revenue Code**

(Rev. September 1998)

Department of the Treasury  
Internal Revenue Service

(See instructions on reverse side.)

**To be used with  
Form 1023. Submit  
in duplicate.**

Under section 6501(c)(4) of the Internal Revenue Code, and as part of a request filed with Form 1023 that the organization named below be treated as a publicly supported organization under section 170(b)(1)(A)(vi) or section 509(a)(2) during an advance ruling period,

..... Association for Professional Observers  
*(Exact legal name of organization as shown in organizing document)*

..... P.O. Box 30167, Seattle, Washington 98103  
*(Number, street, city or town, state, and ZIP code)*

and the

District Director of  
Internal Revenue, or  
Assistant  
Commissioner  
(Employee Plans and  
Exempt Organizations)

consent and agree that the period for assessing tax (imposed under section 4940 of the Code) for any of the 5 tax years in the advance ruling period will extend 8 years, 4 months, and 15 days beyond the end of the first tax year.

However, if a notice of deficiency in tax for any of these years is sent to the organization before the period expires, the time for making an assessment will be further extended by the number of days the assessment is prohibited, plus 60 days.

Ending date of first tax year ..... 12-31-02  
*(Month, day, and year)*

Name of organization (as shown in organizing document) Association for Professional Observers	Date 22 June 2002
Officer or trustee having authority to sign Signature ► <i>Kim S Dietrich</i>	Type or print name and title Kimberly S. Dietrich, V.P.
<b>For IRS use only</b>	
District Director or Assistant Commissioner (Employee Plans and Exempt Organizations)	Date

By ►