

1975
fundraising

E KUU HOAHANAU HOOIKAIKA MAU O HAWAII NEI!

The Polynesian Voyaging Society is incorporated non-profit. Tax-exempt status for gifts is pending, and the endorsement of the Bi-Centennial Commission will help assure early I.R.S. approval. The project budget is \$85,000, including canoe construction, supplies, provisioning, equipment, crew training, transportation, marine insurance, and other campaign costs. Except for special contracts with boat-builders, etc., NO participant will profit monetarily from this project.

Fundraising is difficult in the beginning until the canoe is well along and catches the public's imagination. By newspaper, radio, and mail appeals and with displays at Holiday Mart stores we will sell mementos, T shirts, and posters which feature a painting of the canoe. Later, these products will be sold mail-order and the original painting will be auctioned. Memberships in the Society will be sold with attractive certificates, each bearing a crew number. A fund-raising benefit of Hawaiian music and dance related to the sea will be held. We are looking now for a canoe building site which is suitable for holding fund-raising luaus. The Society will hold all film and publication rights (except for scientific papers) and sell these rights to film producers and publishers to raise funds (National Geographic has pledged \$2,000 out of editorial interest in what we hope will be the first increment of a major contribution).

We can now get a matching grant of \$5,000 from the Federal Gov't. The Bi Centennial Commission has given \$2,000. We need \$3,000 now to match the Federal grant. This will give us \$10,000 to start canoe construction. Any contribution made now will be matched and thereby be doubly effective.

For this re-enactment of an ancient voyage and all that can be learned about the capabilities of the Ancient Hawaiians from experiments relating to the voyage, and for what this project will mean to Hawaii's people -- especially those of us whose existence today is owed to long-forgotten canoes manned by resourceful and courageous ancestors, we need the participation of all interested persons in a three year program:

1974 THE YEAR OF THE CANOE: design and construction
1975 THE YEAR OF THE MEN: training and testing
1976 THE YEAR OF THE VOYAGE

Your pledge of kokua now, whether as a contribution of service or financial help, is respectfully invited and will be gratefully recieved and acknowledged.

Here are names and talents of some of the present participants:

Bert Barber (construction)
Paige Kawelo Barber (fundraising, provisioning)
Larry Burkhalter, MBA, JD, (legal and accounting)
Fred Cachola MEd (Kamehameha Schools Representative, Community contacts and Education)

Rudy Choy BA (Naval Architecture, Construction Supervision,
Training, Sailing Master)
Kenneth P. Emory PhD (Science Committee)
Ben Finney PhD (Science Committee, Navigation, Meteorology)
Tommy Holmes MPH (Crew Selection and Training)
Kimo Hugo (Crew Selection and Training)
Jesse Kalima (Fundraising entertainment)
Herb Kawainui Kane MFA (Promotion, Membership, Design)
Moe Keale (Fundraising Planning and Entertainment)
Bruss Keppeler JD (Legal)
David Lewis MD (Navigation)
Nappy Napoleon (Crew Selection and Training)
Tay Perry BS (Construction)
Frank Tabrah MD (Science Committee, Food Experiments, Navigation)
Louis Valier (Navigation)
August Yee (Finance)
Douglas Yen PhD (Science advisor, Plant and animal experiments)
Benjamin Young MA, MD (Science Committee, Shipboard Discipline
based on Hawaiian precedents, Psychological implica-
tions, Fund-raising)

Please consider carefully the scope of our project and its
potential importance. We hope you'll join with us by sending
the pledge below:

Polynesian Voyaging Society, Inc.

Suite 801

2609 Ala Wai Blvd., Honolulu 96815

Phone: 923-7597

My Name is _____ Signature _____

Address: _____

street community zip

Telephone (optional) _____

I would like to support the building of the canoe and the
experimental voyage.

___ Active Member (\$15): All members will be kept informed of
progress periodically.

___ Donation(\$ _____): ___ I'm sending a check
Please send a reminder later

___ I am willing to discuss a substantial pledge. Please call.

___ I would like to help in the area of: _____

(Please describe your area of special interest, such as
promotion, membership, fund-raising, community contacts,
special benefits, provisioning, Hawaiian crafts, canoe
building, etc.)

___ I am not prepared to be helpful in any way now, but please
keep me informed

Director

Comm.:-

- 1. Legal & Finance - Larry Benckhatter & Yel
- 2. Scientific - Bruce Kessler - Jeff Timis
- 3. Promotion - Membership - Herb Kane, Paige Barber, Fred
- 4. Canal - Ben Young, Nathaniel Parker (Channel), Frank Waddell
Moe Kadle, Ron Kelleberg
- 5. Crew - Jimmy Blum, Kimo Kupo, Napoy Napoleon, Rudy Choy
meeting master
- 6.

→ Ben Timney - Dr. Emory - Dr. Takash - Ben Young
Ong Jan - Anne Valin - Dr. Mitchell (?)

→ Rudy Choy, Dave Perry, Bert Barber, Fred,

POLYNESIAN VOYAGING SOCIETY

BOX 6037 / HONOLULU / HAWAII 96818

PRESIDENT

BEN R. FINNEY, PH.D.

BOARD OF DIRECTORS

PAIGE KAWILO
BARBER

LARRY A.
BURKHALTER J.D.

FRED CACHOLA, M.ED.

RUDY CHOY

KENNETH P.
EMORY, PH.D.

CHARLES THOMAS
HOLMES, M.PH.

JAMES (KIMO) C. HUGHO

CAPTAIN
KAWIKA KAPAHULEHUA

HERB KAWAINUI
KANE, M.F.A.

DAVID LEWIS, M.D.

CECILIA KAPUA LINDO

CARL A. LINDQUIST

CAPTAIN
DAVID B. K. LYMAN, III

FRANK TABRAH, M.D.

FRANK WANDELL

R. LES WARREN, C.P.A.

AUGUST YEE

BENJAMIN S.C.
YOUNG, M.D.

Just two short years ago the Polynesian Voyaging Society was formed with an ambitious dream. That dream was.....

- A. To reconstruct a modern version of an ancient, deep water voyaging canoe.
- B. To re-discover sailing techniques and train a crew to man the vessel.
- C. Sail the canoe from Hawaii to Tahiti and back as a base for educational research and multiple scientific experiments.
- D. Publish the experiences and findings for study by present and future generations.

Today, we're happy to report that the dream is nearing reality. With the help of many, the canoe, Hokule'a, has been funded, built, launched and sailed over 1,500 miles. Hokule'a has been the star of article after article in both the local and international news media. She is a shining example of what the spirit of Hawaii is all about. It has been a magnificent learning process. Hokule'a has met her trials, been rescued, refined, rededicated and now stands poised to begin one of the greatest scientific adventures of modern times.

The crew has been chosen and trained and soon they will set sail (without engine, charts or instruments) on an open ocean voyage of over 6,000 miles from Hawaii to Tahiti and back again.

Obviously this is the most important and crucial phase of the entire project. It is also the most costly in terms of personal dedication, ie: man hours, time away from work, provisions, transportation expenses, and many, many other things.

Thus, we ask you, as a leader in your field and community to join the many others who have so generously helped make this project a reality. Your monetary support is vitally needed to help complete this uniquely Hawaiian Bicentennial Project.

The attached fact sheet will give you the details you need to choose the crew sponsor category to match your corporate situation. Please mail your check or pledge in the enclosed postage free envelope.

Mahalo nui loa and we salute you for your kindness and good spirit in right action.

Sincerely

P.S. Polynesian Voyaging Society is a fully accredited non-profit community group. Your support is tax deductible.



'OHANA 'O HOKULE'A

1978 for address ✓
Said

STORE HOURS

Fridays 4:00 p.m. to 9:00 p.m.
Saturdays 1:00 p.m. to 6:00 p.m.
Sundays 1:00 p.m. to 5:00 p.m.

FOR SALE

T-Shirts, adult and children's sizes; come in colors, biege, blue and gold, design is in brown.

Cost: \$6.00 adult
\$4.00 children These prices include tax

Children's Books, Set of four books. Illustrated fiction; the first three books follow the legend of Mo'ikeha, the fourth is about the P. V. S. and Hokule'a. \$6.24 for members, \$9.95 general public

Teacher's guide, primarily for teacher's use in the classroom. \$1.56 for teachers and members, \$2.95 for general public

Posters, \$2.00 each. Cost includes tax

Eggs, decorated eggs, \$10.00 each. Cost includes tax

THE POLYNESIAN VOYAGING SOCIETY
2467 Aha Aina Place, Honolulu, Hawaii 96821

POLYNESIAN VOYAGING SOCIETY

2607 AHUA KUA PLACE, HONOLULU, HAWAII 96818
P.O. Box 6037, Bishop Museum, Honolulu 96818

October 28, 1974

PRESIDENT

BEN R. FINNEY, PH.D.

BOARD OF DIRECTORS

PAIGE KAWELO
BARBER

LARRY A.
BURKHALTER J.D.

FRED CACHOLA, M.D.

RUDY CHOY

KENNETH P.
EMORY, PH.D.

CHARLES THOMAS
HOLMES, M.P.H.

KIMO (JAMES) C.
HUGHO

HERB KAWAINUI
KANE, M.F.A.

DAVID LEWIS, M.D.

CLAIRE RAYBURN

FRANK TABRAH, M.D.

FRANK WANDELL

AUGUST YEE

BENJAMIN B.C.
YOUNG, M.D.

ADVISORS TO THE BOARD

BRUCE BENSON

RONALD MAKAPULA
DELACRUZ

WALLACE FROISETH

MOKU FROISETH

MOE KEALE

H. K. BRUSS

KEPPeler

KALA KUKUA

CARL LINDQUIST

TAY PERRY

COLIN PERRY

GAIL PREJEAN

R. KIMBAL
THOMPSON

LOUIS VALIER

DOUGLAS YEN, PH.D.

Building and Campaigning a Voyaging Canoe as
an Educational Facility and Program Deserving
of Public Support:

About 1,500 years ago a Polynesian canoe from the South Pacific touched these shores and Man's history in these islands began. The immense practical knowledge about the sea which the Hawaiians developed, and their desire to live in harmony with the sea out of respect for the sea as an ancestor, must be regarded as an accomplishment and an ecological attitude which has not yet been attained by modern men. These were our ancestors -- biological ancestors of some of us, and cultural ancestors of all Hawaii's People.

In learning about the sea it is as important to look backward and recover what was known as it is to look forward to new knowledge. Those who look forward must be equipped with useful knowledge of the past. Researching, testing, and organizing the knowledge of the marine environment which was integral to the Hawaiian way of life is an important program which must be regarded as primary, and basic to further study, and should be funded as such.

The Polynesian Voyaging Society is dedicated to researching, testing, organizing, and making available to other educational institutions what knowledge can be recovered of Polynesian maritime capabilities, and to gathering further data derived from experiments. The 60' double-hulled voyaging canoe now under construction will, if further financial support is forthcoming, be launched on schedule in March, 1975. To scientists it is a floating laboratory for experiments which may be conducted on the Hawaii-Tahiti voyage in the laboratory-isolation of the Pacific. Educators regard it as a floating classroom.

HAWAII



TAHITI

BICENTENNIAL VOYAGE OF REDISCOVERY
HOE AKU I KA WA'A

ILLEGIBLE

ILLEGIBLE

a "living museum" in the best definition of that over-used term in which those who sail upon it may gain, by personal experience, an insight to the experience of our cultural ancestors.

No culture can exist without its objects. With the loss of an object the memory of it becomes vague and cultural associations disintegrate. The voyaging canoe, to whom all Polynesians owe their existence, was the most important artifact of Polynesian culture. Its central position is revealed by its relationships to Polynesian navigation, astronomy, fishing, social organization, art, religion, artisanship, techniques of food preservation, and agricultural and animal husbandry skills which made the difficult feat of transporting plants and animals over thousands of miles of seawater possible. By bringing back into existence this important cultural object, the present effort to recreate Hawaiian culture will be vastly aided.

The ancient Hawaiians, in the context of their time and their stone-age technology, built "space ships" of wood, leaves, and fiber lashings without metal tools or fastenings and made voyages which rival the present feat of putting men on the moon. The new canoe will be an ever-present reminder of the intelligence, industry, self-reliance, and courage of our Hawaiian ancestors -- qualities we must all learn to emulate today. In their environment of appallingly meager material resources which the first Hawaiians faced, the fact of their success, and the fact that they went beyond mere survival to develop the arts, religious and philosophical thought, and an astounding body of practical science, should be a heartening example for we who must again face the problems of material shortages. Most especially the Hawaiians, of all the thousands of young people and mature adults who will experience sailing on this vessel in the years to come, will leave the canoe a little taller than when they stepped aboard.

We submit that the work of the Polynesian Voyaging Society and the new voyaging canoe should be regarded as integral to any marine education program which may be planned for the Hawaii community, and funded accordingly.

Funds are now being sought for:

Canoe performance experiment: Building and testing a replica of a Polynesian voyaging vessel in order to provide better data for forming judgements about Polynesian maritime capabilities, as such judgements may affect theories of Polynesian exploration and settlement.

The Navigation Experiment: Testing what is known about Polynesian navigation methods on a voyage, round trip, between Hawaii and Tahiti, without charts or instruments.

Food Preservation and Food Energy: Only foods available to the early Polynesians will be carried. Research on the subject of preservation techniques is being conducted now, with testing at the U. of Hawaii Medical School. The help of Hawaiian Civic Clubs is sought for preparing provisions.

Transportation of Plants and Animals: The evidence that early Hawaiians successfully brought about 24 plants and all Polynesian domesticated animals over the longest sea-route in Polynesia is accepted, but it must have been an extremely difficult feat. Experiments conducted on the voyage may help tell us how it was done.

Psychological and Physiological Implications will be studied. Shipboard discipline and living conditions will duplicate conditions known to exist on Polynesian voyaging canoes.

Publication of findings: Help is sought for the work of communicating all findings to the general public and to special educational and scientific publics.

Bringing the canoe to Hawaii's People as an educational experience: During the year of training (March 1975-March 1976) and after the voyage is concluded (July, 1976) it is desired to make the experience of learning to sail this vessel available to interested groups and individuals throughout the Hawaiian Islands. Help is sought to pay for a small permanent staff (4) of instructors who can accompany this vessel to the major landings throughout the State, and for a permanent Executive Secretary (1) to coordinate this education program.

Present Funding: For the basic costs of the canoe and the voyage campaign \$95,000 is estimated, and described as realistic by the Curator of Transportation, Smithsonian Institute. \$41,000 has been raised to date. We are \$13,000 short of the cost of completing and equipping the new canoe.

In Old Hawaii, canoes were instruments of purpose and the embodiment of the elan of a seafaring people. The building of an important vessel was a community project, toward which everyone contributed what he or she could, with pride. In the same spirit, the Polynesian Voyaging Society presents its objectives as a community project, and asks for help.

Herb Kawainui Kane, V.P.

ILLEGIBLE

INFORMATION SHEET

I. Name of trust and foundations in Hawaii to which applications for grants are being made:

Juliette M. Atherton Trust	Frear Eleemosynary Trust
F.C. Atherton Trust	McInerney Foundation
H.K.L. Castle Foundation	G.N. Wilcox Trust
Samuel N. and Mary Castle Foundation	George P. and Ida T. Castle Trust
Charles M. and Anna C. Cooke Trust	The Hawaiian Foundation

II. Name of officers and directors of the Polynesian Voyaging Society:

OFFICERS

Ben R. Finney, Ph. D., President Professor of Anthropology, University of Hawaii/Research Associate, East West Center	Charles Thomas Holmes, Secretary Planner Les Warren, C.P.A., Treasurer
Herbert Kawainui Kane, Vice President Artist-designer, Architectural designer	

DIRECTORS

Page Kawelo Barber Program Director Children's Services Mental Health Assn.	David Lewis, M.D. Honorary Fellow Institute of Advance Studies Australian National University
Larry A. Burkhalter, J. D. Attorney	Frank Tabrah, M.D. Professor, School of Medicine University of Hawaii
Fred Cachola Director, Extension Education Division, Kamehameha Schools	Frank R. Wandell President Advertising Factors
Rudy Choy President Aikane Corporation	August Yee Executive Vice President Holiday Mart, Inc.
Kenneth P. Emory, Ph. D. Ledyard Professor of Anthropology, Bishop Museum	Benjamin B. C. Young, M.D. Assistant Dean, School of Medicine University of Hawaii
Kimo James C. Hugo Honolulu Fire Dept. Rescue Team	Carl Lindquist President Trade Publishing Company, Inc.

III. Attachments:

- a. Determination letter from IRS granting tax exempt status
- b. Charter of Incorporation of the Polynesian Voyaging Society
- c. Financial statement of the Polynesian Voyaging Society as of 30 June 1974
- d. Educational Program Budget
- e. In-kind Contributions to December 1, 1974
- f. Educational Activities to December 1, 1974

- g. Copy of program for Canoe Workshop, October 11-14, 1974, Kualoa Park
- h. Brief description of scientific experiments to be undertaken on the 1976 voyage
- i. Photo of 40-foot double now in use
- j. Photo of 60-foot voyaging canoe now under construction (December 1974) at Dillingham Shipyard, Pier 41

Three Directors of the Society have contributed to the National Geographic Society's largest single editorial effort of 1974, published in December: "The Pacific Islands and Their Discoverers."

- I. *The Coming of the Polynesians*, Kenneth P. Emory, PhD
 - II. *Wind, Wave, Star, and Bird*, David Lewis, M.D.
 - III. *The Pathfinders*, Herb Kawainui Kane, M.A.E.
- Supplement: *Discoverers of the Pacific*, Herb Kawainui Kane, M.A.E.

(Copies of the December Issue are available for your interest)

A BRIEF DESCRIPTION OF SCIENTIFIC EXPERIMENTS TO BE CONDUCTED DURING VOYAGE

Canoe Performance Because of lack of reliable data, much debate has been generated on the performance of Polynesian voyaging canoes. Such debate, necessarily based on speculation, affects our interpretation of all other evidence relating to the settlement of Polynesia. By building a canoe based on known Polynesian hull shape, assembly method, and sail plan, and measuring its performance by the sophisticated measurement systems which are available today, better estimates can be made of Polynesian maritime capabilities. See "Wa, Vinta, and Trimaran," by Edwin Doran Jr., in B. Finney (ed) *Pacific Voyaging and Navigation*, The Polynesian Voyaging Society, 1974, for the methodology of measuring canoe performance.

Navigation Without Instruments All that is known about Polynesian navigation systems is being studied. Training will be conducted at the Bishop Museum Planetarium and in Hawaiian waters. The navigation experiment, conducted over the longest sea-route in Polynesia, will be put to the stern test of landfall. Position of the canoe during the experiment, will be documented via radio by a shadowing vessel (The Oceanic Society's *New World*). Maritime institutions and other groups interested in emergency navigation procedures would find data from these experiments useful, as would scientists working on problems of Polynesian voyaging. See *We, the Navigators*, (University of Hawaii Press, 1973) by Dr. David Lewis (who will be in charge of the navigation experiment) for a comprehensive treatment of Polynesian navigations systems and gaps in our knowledge about them that could be filled through experimental research.

Survival The re-enactment of an ancient voyage will also provide scientists with the opportunity to assess survival problems through nutritional and other physiological experiments involving measurement of food and water intake and physiological response to stress on the voyage. A major effort, involving both private and government groups in Hawaii, under the direction of Dr. Frank Tabrah of the University of Hawaii Medical School is now underway to revive ancient ways of preparing voyaging foods and to assess their nutritional content. Fishing experiments, using traditional Polynesian techniques, as well as rainwater catching experiments, will further add to this effect to gain data on survival at sea that will be a practical value as well as important for solving problems of Polynesian voyaging and settlement.

Plants and Animals Without the evidence that the first Polynesian settlers brought more than twenty plants and several domestic animals to Hawaii from the South Pacific, it would be difficult to believe that such a feat could be accomplished in open canoes over thousands of miles of sea water. Experiments will be constructed to help us learn how these feats were accomplished. Under the direction of Dr. Douglas Yen of the Bishop Museum, plants . . . mostly as slips and cuttings . . . will be carried aboard the canoe, as will Polynesian dogs (from a breeding experiment conducted at the Honolulu Zoo by Jack Throp, Director), chickens and pigs, in order to obtain first-hand data on viability problems in transporting these essential plants and animals.

IN-KIND CONTRUBUTIONS*
TO DECEMBER 1, 1974

DONOR	CATEGORY
B.P. Bishop Museum	Office space
Borden Chemical Co.	Bonding agents
C/S/K/ Catamarans	Design and construction services
Dillingham Corp.	Warehouse for canoe construction; loan of equipment and tools
Fiberglass Hawaii	Fiberglass and resin
Hardwood Lumber Co.	Discount on wood
Holiday Mart	Graphic materials; office services
Lewers and Cooke	Discount on wood and supplies
A. Mattos	Corporate seal
McWayne Marine Supply	Discount on marine supplies
Art Nelson, Sailmaker	Sail
Oceanic Society	Office space
Service Printers	Stationary; educational materials
Slim's Power Tools	Loan of equipment
Smyth Van Lines	Transport of 40-foot canoe
Western Airlines	Transport of wood
Trade Publishing Co.	Brochures

TOTAL ESTIMATED VALUE OF ABOVE IN-KIND CONTRIBUTIONS \$15,000

***Note:** Contributions of labor and materials from individuals are far too numerous to list

EDUCATIONAL ACTIVITIES To December 1, 1974

I. CANOE WORKSHOPS (featuring the Society's 40-foot long sailing double-canoe at Kualoa Park, Kaneohe Bay)

- 1) May 4, 11, 18 and 25 (four Saturdays plus one night session for observation of navigation stars) 65 participants
- 2) October 11-14 (a campout over Discoverers Day long weekend, with night navigation sessions) 100 participants (Park regulations limited enrollment to 100; over 300 applicants had to be turned away)
See copy of workshop program on attached sheet.

II. USE OF 40-FOOT DOUBLE-CANOE BY SCHOOL GROUPS

- 1) March 11. Hale o Hooponono School (Kona, Hawaii) dropout program sponsored by Kamehameha Schools
- 2) May, June, Numerous school and youth groups while canoe was stationed at Kualoa Park.
- 3) August. Used by City Department of Recreation at Federal funded summer recreation program at Nanakuli, Oahu. Program termed "most successful summer program ever" by Park personnel.

III. CONSTRUCTION OF 60-FOOT DOUBLE-CANOE (schools participation so far limited to Kamehameha Schools because of safety and insurance considerations)

- 1) Two students have been working on canoe regularly as part of a special class assignment.
- 2) Several busloads of students have visited construction site and have attended lectures on the canoe there.

IV. LECTURES AND DEMONSTRATIONS (partial listing only)

- 1) Educational Institutions

<ol style="list-style-type: none"> a) Kamehameha Schools (3 programs) b) Punahou (2 programs) c) Nanakuli Elementary and High Schools d) Hawaii School for Girls (2 programs) e) Hale o Hooponono School, Kona, Hawaii f) McKinley High School g) Waianae Intermediate School 	<ol style="list-style-type: none"> h) Kailua Intermediate School i) University of Hawaii, Manoa (4 programs) j) University of Hawaii, Hilo k) Lama Ku, Univ. of Hawaii College of Continuing Education program on Maui l) Department of Education Meeting, Kualoa Park m) Kauai Teachers Education Program, Lihue
--	---
- 2) Other Institutions and Groups

<ol style="list-style-type: none"> a) Hawaiian Historical Society b) Congress of Hawaiian Peoples c) Outrigger Canoe Club d) Social Science Association e) Convention of Hawaiian Civic Clubs f) Prince Kuhio Hawaiian Civic Club g) King Kamehameha Hawaiian Civic Club h) Honolulu Hawaiian Civic Club i) Hanalei Hawaiian Civic Club j) Hanalei Canoe Club k) Honolulu Artists Association l) Explorers Club m) Public Relations Society of America 	<ol style="list-style-type: none"> n) American Bankers Association o) Kamehameha Lions Club p) Honolulu Rotary Club q) Pearl Harbor Naval Shipyard r) 14th Naval District, Headquarters s) Society of Naval Architects and Marine Engineers t) Waikiki Yacht Club u) World Tornado Championships v) U.S. Power Association Squadron w) Hawaii Yacht Club x) Nanakuli Hawaiian Men's Club y) Pacific Club z) Hawaiian Canoe Racing Association
---	--

V. OTHER EDUCATIONAL ACTIVITIES

- 1) Exhibit on Polynesian Canoes at the "Makahiki Kai - Festival of the Ocean" held last May at the Honolulu International Center.
- 2) Consulted on Polynesian canoe exhibits for 1975 Worlds Fair at Okinawa, Japan.
- 3) Consulted with University of Hawaii Lab School's FAST Project on marine education curriculum in Hawaii.

EDUCATIONAL PROGRAM BUDGET
Year Beginning March 1, 1975

BUDGET CATEGORY		AMOUNT
A. SALARIES AND WAGES*		
1. Educational co-ordinator	9 months	\$ 7,200
Sandra K. Maile		
2. Instructor	9 months	6,300
Thomas Heen		
3. Instructor	9 months	6,300
Calvin Coito		
Total Salaries and Wages		\$ 19,800
B. STAFF BENEFITS at 12%		\$ 2,376
C. TOTAL SALARIES, WAGES AND STAFF BENEFITS		22,176
D. EDUCATIONAL MATERIALS AND SUPPLIES		2,250
E. SAFETY EQUIPMENT		
Life Jackets, raft, radio		3,000
F. INSURANCE		
For canoe and liability		2,100
G. MAINTENANCE		1,250
H. TRAVEL		
For lecturers and key crew who must travel to and from Honolulu while canoe is on inter-island program		2,400
I. TOTAL ESTIMATED COSTS (C through H)		\$ 33,176

*Note: K.P. Emory, B. R. Finney, C.T. Holmes, H.K. Kane and other Society officers and board members will play a major role in planning and carrying out the educational program. However, no salaries, wages or lecture fees are requested for them.



Address any reply to: P.O. Box 231, Los Angeles, Calif. 90053
Department of the Treasury
LA-20-74-360

**District Director
Internal Revenue Service**

Date: FEB 27 1978 To reply refer to: Earl Knight
L-391, Code 431:207:78
Determinations Section (213) 688-4552

Polynesian Voyaging Society
2457 Ala Ala Place
Honolulu, Hawaii 96821

Accounting Period Ending: December 31
Form 990 Required: ☒ Yes ☐ No
Advance Ruling Period Ends: December 31, 1978

Based on the information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably be expected to be a publicly supported organization of the type described in section 509(a)(2).

Accordingly, you will be treated as a publicly supported organization, and not as a private foundation, during an advance ruling period. This advance ruling period begins on the date of your inception and ends on the date shown above.

Within 90 days after the end of your advance ruling period, you must submit to us information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, you will be classified as a section 509(a)(1) or 509(a)(2) organization so long as you continue to meet the requirements of the applicable support test. If, however, you do not meet the public support requirements during the advance ruling period, you will be classified as a private foundation for future periods. Also, in the event you are classified as a private foundation, you will be treated as a private foundation from the date of your inception for purposes of sections 507(d) and 4940.

Grantors and donors may rely on the determination that you are not a private foundation until 90 days after the end of your advance ruling period. In addition, if you submit the required information

(over)

Form L-391 (4-73)

within the 90 days, grantors and donors may continue to rely on the advance determination until the Service makes a final determination of your foundation status. However, if notice that you will no longer be treated as a section 509(a)(2) organization is published in the Internal Revenue Bulletin, grantors and donors may not rely on this determination after the date of such publication. Also, a grantor or donor may not rely on this determination if he was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section 509(a)(2) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(2) organization.

Donors may deduct contributions to you as provided in section 170 of the Code. Requests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

You are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. You are not liable for the taxes imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions concerning these taxes, please let us know.

If your sources of support, or your purposes, character, or method of operation is changed, you should let us know so we can consider the effect of the change on your status. Also, you should inform us of all changes in your name or address.

If the yes box at the top of this letter is checked, you are required to file Form 990, Return of Organization Exempt From Income Tax, only if your gross receipts each year are normally more than \$5,000. The return is due by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, for failure to file the return on time.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-7. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Sincerely yours,

W. J. Cronin
Acting District Director

Form L-391 (4-73)

See attached

R. LES WARREN C.P.A., LTD.
Suite 900-B / Amtec Bldg. / 700 Bishop Street / Honolulu, Hawaii 96813
Telephone 531-0768

To whom it may concern:

The accompanying Balance Sheet of the Polynesian Voyaging Society as of December 10, 1974 and the related Statement of Revenues and Expenditures for the period September 10, 1973 (date of inception) to December 10, 1974 were prepared by me in my capacity as Treasurer of the Society; therefore, I am not independent with respect to these statements. This lack of independence prohibits my expressing an auditor's opinion on these financial statements.



Honolulu, Hawaii
December 10, 1974

POLYNESIAN VOYAGING SOCIETY

BALANCE SHEET AS OF DECEMBER 10, 1974

(Unaudited)

ASSETS

Cash:

Bank of Honolulu - Checking.....	\$ 2,122
Pioneer Federal Savings & Loan - Savings..	4,534
Bank of Honolulu - Special Account.....	1,727
Petty Cash.....	<u>50</u>
Total cash.....	<u>8,433</u>

Inventory of P.V.S. t-shirts held for sale..... 3,397

Double hull canoe - Construction costs to date:

Outside contractor's fee.....	3,539
Materials.....	12,564
Labor.....	14,179
Insurance (including employee insurance)..<	818
Payroll taxes - Construction labor.....	<u>227</u>
Total double hull canoe costs.....	<u>31,327</u>

TOTAL ASSETS..... \$43,157

FUND BALANCE

Fund balance - December 10, 1974..... \$43,157

The accompanying note is an integral part of this statement.

POLYNESIAN VOYAGING SOCIETY

NOTE TO FINANCIAL STATEMENTS

ACCOUNTING PERIOD AND METHODS

Due to the three-year nature of the Society's project the accounts of records are maintained on a three year accounting period instead of the normal one year period. It is believed that this will more properly present the operations of the Society. The income tax records are maintained on a one year cycle.

The accounts of the Society's are maintained using the cash basis of accounting. Although, this is not a generally accepted accounting method it is adequate in the circumstances and any accrual basis adjustments are considered to be immaterial.

IN-KIND CONTRUBUTIONS*
TO DECEMBER 1, 1974

DONOR	CATEGORY
B.P. Bishop Museum	Office space
Borden Chemical Co.	Bonding agents
C/S/K/ Catamarans	Design and construction services
Dillingham Corp.	Warehouse for canoe construction; loan of equipment and tools
Fiberglass Hawaii	Fiberglass and resin
Hardwood Lumber Co.	Discount on wood
Holiday Mart	Graphic materials; office services
Lewers and Cooke	Discount on wood and supplies
A. Mattos	Corporate seal
McWayne Marine Supply	Discount on marine supplies
Art Nelson, Sailmaker	Sail
Oceanic Society	Office space
Service Printers	Stationary; educational materials
Slim's Power Tools	Loan of equipment
Smyth Van Lines	Transport of 40-foot canoe
Western Airlines	Transport of wood
Trade Publishing Co.	Brochures

TOTAL ESTIMATED VALUE OF ABOVE IN-KIND CONTRIBUTIONS \$15,000

**Note: Contributions of labor and materials from individuals are far too numerous to list*