

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

2007

Open to Public Inspection

Department of the Treasury Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2007 calendar year, or tax year beginning JANUARY 01, 2007, and ending DECEMBER 31, 2007

- B Check if applicable: Address change, Name change, Initial return, Termination, Amended return, Application pending

C Name of organization: PACIFICA CHAMBER OF COMMERCE
Number and street (or P.O. box if mail is not delivered to street address): 225 ROCKAWAY BEACH AVE, SUITE 1
City or town, state or country, and ZIP + 4: PACIFICA CA 94044

D Employer identification number: 94-1608148
E Telephone number: (650) 355-4122
F Acctg. method: [X] Cash [ ] Accrual [ ] Other (specify)

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

H & I are not applicable to sec 527 organizations.
H(a) Is this a group return for affiliates? [ ] Yes [X] No
H(b) If "Yes," enter number of affiliates
H(c) Are all affiliates included? [ ] Yes [X] No
H(d) Is this a separate return filed by an organization covered by a group ruling? [ ] Yes [X] No
I Group Exemption Number

G Website: N/A

J Organization type (check only one) [X] 501(c)(6) (insert no ) 4947(a)(1) or 527

K Check here [ ] if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 273,275

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions)

Table with 21 rows and 4 columns: Line number, Description, Sub-column (a, b, c), and Total. Includes sections for Revenue (lines 1-12), Expenses (lines 13-17), and Assets (lines 18-21).

Vertical stamp: NOV 10 2008

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**Part II. Statement of Functional Expenses** All organizations must complete column (A) Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See the instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising	
22a	Grants paid from donor advised funds (attach sch) (cash \$ _____ noncash \$ _____) If this amount includes foreign grants, ck here <input type="checkbox"/>	22a				
22b	Other grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____) If this amount includes foreign grants, ck here <input type="checkbox"/>	22b				
23	Specific assistance to individuals (attach schedule)	23				
24	Benefits paid to or for members (attach schedule)	24				
25a	Compensation of current officers, directors, key employees, etc. listed in Part V-A #3	25a	100,411	92,424	7,987	
b	Compensation of former officers, directors, key employees, etc. listed in Part V-B	25b				
c	Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	25c				
26	Salaries and wages of employees not included on lines 25a, b, and c	26	40,179	32,143	8,036	
27	Pension plan contributions not included on lines 25a, b, and c	27				
28	Employee benefits not included on lines 25a - 27	28				
29	Payroll taxes	29	10,987	8,789	2,198	
30	Professional fundraising fees	30				
31	Accounting fees	31	845	422	423	
32	Legal fees	32				
33	Supplies	33				
34	Telephone	34	2,125	1,700	425	
35	Postage and shipping	35	1,098	878	220	
36	Occupancy	36	8,744	6,995	1,749	
37	Equipment rental and maintenance	37				
38	Printing and publications	38				
39	Travel	39				
40	Conferences, conventions, and meetings	40	543	434	109	
41	Interest	41				
42	Depreciation, depletion, etc. (attach schedule)	42	481		481	
43	Other expenses not covered above (itemize):					
a	See attachment #4	43a	99,015	94,510	4,505	
b		43b				
c		43c				
d		43d				
e		43e				
f		43f				
g		43g				
44	<b>Total functional expenses.</b> Add lines 22a through 43g. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	44	264,428	238,295	26,133	0

Joint Costs. Check  if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services?  Yes  No  
 If "Yes," enter (i) aggregate amount of these joint costs \$ \_\_\_\_\_; (ii) amount allocated to Program services \$ \_\_\_\_\_; (iii) the amount allocated to Management and general \$ \_\_\_\_\_, and (iv) the amount allocated to Fundraising \$ \_\_\_\_\_



**Part IV Balance Sheets** (See the instructions)

		(A) Beginning of year		(B) End of year
<b>Note:</b> Where required, attached schedules and amounts within the description column should be for end-of-year amounts only				
<b>A S S E T S</b>	45 Cash -- non-interest-bearing . . . . .	113,078	45	115,033
	46 Savings and temporary cash investments . . . . .	41,213	46	48,124
	47a Accounts receivable . . . . .			
	<b>b</b> Less: allowance for doubtful accounts . . . . .	2,405	47c	
	48a Pledges receivable . . . . .			
	<b>b</b> Less: allowance for doubtful accounts . . . . .		48c	
	49 Grants receivable . . . . .		49	
	50a Receivables from current and former officers, directors, trustees, and key employees (attach schedule) . . . . .		50a	
	<b>b</b> Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)		50b	
	51a Other notes and loans receivable (attach schedule) . . . . .			
	<b>b</b> Less: allowance for doubtful accounts . . . . .		51c	
	52 Inventories for sale or use . . . . .		52	
	53 Prepaid expenses and deferred charges . . . . .		53	
	54a Investments -- publicly-traded securities . . . . .	<input type="checkbox"/> Cost <input type="checkbox"/> FMV		54a
	<b>b</b> Investments -- other securities (attach schedule) . . . . .	<input type="checkbox"/> Cost <input type="checkbox"/> FMV		54b
	55a Investments -- land, buildings, and equipment: basis . . . . .			
	<b>b</b> Less: accumulated depreciation (attach schedule) . . . . .		55c	
	56 Investments -- other (attach schedule) . . . . .		56	
	57a Land, buildings, and equipment basis #7 . . . . .	12,103		
<b>b</b> Less: accumulated depreciation (attach schedule) . . . . .	3,437	9,147	57c	
58 Other assets, including program-related investments (describe <input type="checkbox"/> See attachment #8 )	3,102	58	136	
59 <b>Total assets</b> (must equal line 74). Add lines 45 through 58 . . . . .	168,945	59	171,959	
<b>L I A B I L I T I E S</b>	60 Accounts payable and accrued expenses . . . . .	9,551	60	8,097
	61 Grants payable . . . . .		61	
	62 Deferred revenue . . . . .		62	
	63 Loans from officers, directors, trustees, and key employees (attach schedule) . . . . .		63	
	64a Tax-exempt bond liabilities (attach schedule) . . . . .		64a	
	<b>b</b> Mortgages and other notes payable (attach schedule) . . . . .		64b	
	65 Other liabilities (describe <input type="checkbox"/> )		65	
66 <b>Total liabilities.</b> Add lines 60 through 65 . . . . .	9,551	66	8,097	
<b>N E T A S S E T B A L A N C E S</b>	<b>Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.</b>			
	67 Unrestricted . . . . .		67	
	68 Temporarily restricted . . . . .		68	
	69 Permanently restricted . . . . .		69	
	<b>Organizations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 70 through 74.</b>			
	70 Capital stock, trust principal, or current funds . . . . .	63,770	70	63,770
	71 Paid-in or capital surplus, or land, building, and equipment fund . . . . .		71	
	72 Retained earnings, endowment, accumulated income, or other funds . . . . .	95,624	72	100,092
73 <b>Total net assets or fund balances.</b> Add lines 67 through 69 or lines 70 through 72. (Column (A) must equal line 19 and column (B) must equal line 21) . . . . .	159,394	73	163,862	
74 <b>Total liabilities and net assets/fund balances.</b> Add lines 66 and 73 . . . . .	168,945	74	171,959	

**Part IV-A Reconciliation of Revenue per Audited Financial Statements With Revenue per Return** (See the instructions)

<b>a</b>	Total revenue, gains, and other support per audited financial statements		<b>a</b>	N/A
<b>b</b>	Amounts included on line <b>a</b> but not on Part I, line 12:			
1	Net unrealized gains on investments	<b>b1</b>		
2	Donated services and use of facilities	<b>b2</b>		
3	Recoveries of prior year grants	<b>b3</b>		
4	Other (specify):	<b>b4</b>		
	Add lines <b>b1</b> through <b>b4</b>		<b>b</b>	
<b>c</b>	Subtract line <b>b</b> from line <b>a</b>		<b>c</b>	
<b>d</b>	Amounts included on Part I, line 12, but not on line <b>a</b> :			
1	Investment expenses not included on Part I, line 6b	<b>d1</b>		
2	Other (specify):	<b>d2</b>		
	Add lines <b>d1</b> and <b>d2</b>		<b>d</b>	
<b>e</b>	<b>Total revenue</b> (Part I, line 12). Add lines <b>c</b> and <b>d</b>		<b>e</b>	

**Part IV-B Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

<b>a</b>	Total expenses and losses per audited financial statements		<b>a</b>	N/A
<b>b</b>	Amounts included on line <b>a</b> but not on Part I, line 17:			
1	Donated services and use of facilities	<b>b1</b>		
2	Prior year adjustments reported on Part I, line 20	<b>b2</b>		
3	Losses reported on Part I, line 20	<b>b3</b>		
4	Other (specify):	<b>b4</b>		
	Add lines <b>b1</b> through <b>b4</b>		<b>b</b>	
<b>c</b>	Subtract line <b>b</b> from line <b>a</b>		<b>c</b>	
<b>d</b>	Amounts included on Part I, line 17, but not on line <b>a</b> :			
1	Investment expenses not included on Part I, line 6b	<b>d1</b>		
2	Other (specify):	<b>d2</b>		
	Add lines <b>d1</b> and <b>d2</b>		<b>d</b>	
<b>e</b>	<b>Total expenses</b> (Part I, line 17). Add lines <b>c</b> and <b>d</b>		<b>e</b>	

**Part V-A Current Officers, Directors, Trustees, and Key Employees** (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated) (See the instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
See attachment #9				

<b>Part V-A Current Officers, Directors, Trustees, and Key Employees</b> (continued)		Yes	No
<b>75a</b>	Enter the total number of officers, directors, and trustees permitted to vote on organization business at board meetings . . . . . ▶ _____		
<b>b</b>	Are any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, related to each other through family or business relationships? If "Yes," attach a statement that identifies the individuals and explains the relationship(s) . . . . .	<b>75b</b>	X
<b>c</b>	Do any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, receive compensation from any other organizations, whether tax exempt or taxable, that are related to the organization? See the instructions for the definition of "related organization." . . . . . ▶ If "Yes," attach a statement that includes the information described in the instructions	<b>75c</b>	X
<b>d</b>	Does the organization have a written conflict of interest policy? . . . . .	<b>75d</b>	X

**Part V-B Former Officers, Directors, Trustees, and Key Employees That Received Compensation or Other Benefits** (If any former officer, director, trustee, or key employee received compensation or other benefits (described below) during the year, list that person below and enter the amount of compensation or other benefits in the appropriate column. See the instructions )

(A) Name and address	(B) Loans and Advances	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances

<b>Part VI Other Information</b> (See the instructions.)		Yes	No
<b>76</b>	Did the organization make a change in its activities or methods of conducting activities? If "Yes," attach a detailed statement of each change . . . . .	<b>76</b>	X
<b>77</b>	Were any changes made in the organizing or governing documents but not reported to the IRS? . . . . . If "Yes," attach a conformed copy of the changes.	<b>77</b>	X
<b>78a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? .	<b>78a</b>	X
<b>b</b>	If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year? . . . . .	<b>78b</b>	X
<b>79</b>	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement . . . . .	<b>79</b>	X
<b>80a</b>	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization? . . . . .	<b>80a</b>	X
<b>b</b>	If "Yes," enter the name of the organization ▶ _____ and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt		
<b>81a</b>	Enter direct and indirect political expenditures (See line 81 instructions.) . . . . . <b>81a</b> N/A		
<b>b</b>	Did the organization file <b>Form 1120-POL</b> for this year? . . . . .	<b>81b</b>	X

Part VI Other Information (continued)		Yes	No
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value? . . . . .		X
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II (See instructions in Part III.) . . . . .	82b	N/A
83a	Did the organization comply with the public inspection requirements for returns and exemption applications? . . . . .	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions? . . . . .	83b	X
84a	Did the organization solicit any contributions or gifts that were not tax deductible? . . . . .	84a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .	84b	X
85a	501(c)(4), (5), or (6) Were substantially all dues nondeductible by members? . . . . .	85a	X
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? . . . . .	85b	X
If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.			
c	Dues, assessments, and similar amounts from members . . . . .	85c	40,552
d	Section 162(e) lobbying and political expenditures . . . . .	85d	N/A
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices . . . . .	85e	N/A
f	Taxable amount of lobbying and political expenditures (line 85d less 85e) . . . . .	85f	N/A
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f? . . . . .	85g	X
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year? . . . . .	85h	X
86	501(c)(7) orgs. Enter a Initiation fees and capital contributions included on line 12 . . . . .	86a	N/A
b	Gross receipts, included on line 12, for public use of club facilities. . . . .	86b	N/A
87	501(c)(12) orgs. Enter a Gross income from members or shareholders . . . . .	87a	N/A
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) . . . . .	87b	N/A
88a	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX. . . . .	88a	X
b	At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Part XI . . . . .	88b	X
89a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 ▶ <u>N/A</u> ; section 4912 ▶ <u>N/A</u> ; section 4955 ▶ <u>N/A</u>		
b	501(c)(3) and 501(c)(4) orgs. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction . . . . .	89b	X
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 . . . . . ▶ <u>N/A</u>		
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization . . . . . ▶ <u>N/A</u>		
e	All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? . . . . .	89e	X
f	All organizations Did the organization acquire a direct or indirect interest in any applicable insurance contract? . . . . .	89f	X
g	For supporting organizations and sponsoring organizations maintaining donor advised funds. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year? . . . . .	89g	X
90a	List the states with which a copy of this return is filed ▶ <u>california</u>		N/A
b	Number of employees employed in the pay period that includes March 12, 2007 (See instructions.) . . . . .	90b	N/A
91a	The books are in care of ▶ <u>See attachment #10</u> Telephone no ▶ _____ Located at ▶ _____ ZIP + 4 ▶ _____		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . . . .	91b	X
If "Yes," enter the name of the foreign country ▶ _____			
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.			

**Part VI Other Information** (continued)

c At any time during the calendar year, did the organization maintain an office outside of the United States? 91c  Yes  No  
 If "Yes," enter the name of the foreign country ▶ \_\_\_\_\_

92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 -- Check here ▶   
 and enter the amount of tax-exempt interest received or accrued during the tax year ▶ **92**

**Part VII Analysis of Income-Producing Activities** (See the instructions)

**Note:** 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) Excl. code	(D) Amount	
93 Program service revenue:					
a _____					
b _____					
c _____					
d _____					
e _____					
f Medicare/Medicaid payments . . .					
g Fees & contracts from government agencies					
94 Membership dues and assessments . . . .					40,552
95 Interest on savings and temporary cash investments					
96 Dividends and interest from securities . . .					
97 Net rental income or (loss) from real estate:					
a debt-financed property . . . . .					
b not debt-financed property . . . . .					
98 Net rental income or (loss) from personal property . .					
99 Other investment income . . . . .					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events . . .					155
102 Gross profit or (loss) from sales of inventory					-46
103 Other revenue: a _____					
b See attachment #11		161,727			558
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E)) . . .		161,727		0	41,219
105 <b>Total</b> (add line 104, columns (B), (D), and (E)) . . . . .					202,946

**Note:** Line 105 plus line 1e, Part I, should equal the amount on line 12, Part I

**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes** (See the instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
▼	

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities** (See the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership int.	(C) Nature of activities	(D) Total income	(E) End-of-year assets
	%			
	%			
	%			
	%			

**Part X Information Regarding Transfers Associated with Personal Benefit Contracts** (See the instructions.)

(a) Did organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?  Yes  No

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?  Yes  No

**Note:** If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).



**Part XI** Information Regarding Transfers To and From Controlled Entities. Complete only if the organization is a controlling organization as defined in section 512(b)(13).

**106** Did the reporting organization **make** any transfers **to** a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity. N/A

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a				
b				
c				
<b>Totals</b>				

**107** Did the reporting organization **receive** any transfers **from** a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity. N/A

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a				
b				
c				
<b>Totals</b>				

**108** Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above? N/A

**Please 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 officer) is based on all information of which preparer has any knowledge.

Signature of officer: *Donald Eagleton* Date: *10/22/09*

**DONALD EAGLESTON** EXECUTIVE VICE PRESIDENT

Type or print name and title

**Paid Preparer's Use Only**

Preparer's signature: *Julian Luhrs* Date: *10-22-09* Check if self-employed:

Firm's name (or yours if self-employed), address, and ZIP + 4: **PENINSULA BOOKKEEPING SERVICE INC**  
**450 DONDEE WAY STE 10**  
**PACIFICA CA 94044**

Preparer's SSN or PTIN (See Gen Inst X):   
EIN:   
Phone no: **650-355-1460**

**SCHEDULE OF SPECIAL EVENTS AND ACTIVITIES**

Attachment 1: page 1 - 990, Page 1, Part I, line 9

Open to Public Inspection

For Calendar year 2007, or tax year period beginning 01-01-2007 and ending 12-31-2007

Name of Organization  
PACIFICA CHAMBER OF COMMERCE

Employer Identification Number  
94-1608148

Event Name or Description	Nbr. of Occasions	Gross Receipts	Contributions	Gross Revenue	Direct Expense	Net Income (Loss)
TASTE OF PACIFICA EVENT	1	2,452		2,452	2,297	155
<b>Total</b>		<b>2,452</b>		<b>2,452</b>	<b>2,297</b>	<b>155</b>

## SCHEDULE OF GROSS PROFIT OR (LOSS) FROM SALE OF INVENTORY

Attachment 2: page 1 - 990 Page 1, Part I, line 10

Keep for Your Records

Open to Public Inspection	For calendar year 2007 or tax period beginning 01-01-2007, and ending 12-31-2007.
Name of Organization PACIFICA CHAMBER OF COMMERCE	Employer Identification Number 94-1608148

Type of Inventory sold	Gross Sales	Cost of Goods	Gross Profit or (Loss)
VISITOR CENTER MERCHANDISE	2,036	2,082	-46
<b>Total</b>	<b>2,036</b>	<b>2,082</b>	<b>-46</b>

**COMPENSATION OF CURRENT OFFICERS**

Attachment 3: page 1 - 990 Page 2, Part II, Line 25a

Open to Public  
Inspection

For Calendar year 2007, or tax year period beginning 01 - 01

and ending 12 - 31 - 2007.

**Name of Organization**

PACIFICA CHAMBER OF COMMERCE

**Employer Identification Number**

94 - 1608148

Name of Officer	Program Services			Management and General	
	Compensation	Employee Benefit Plan	Expense Account	Compensation	Employee Benefit Plan
DONALD EAGLESTON	86,610	5,814		6,533	1,454
Total	86,610	5,814		6,533	1,454
	Mgmt & General			Fundraising	
	Expense Account	Compensation		Employee Benefit Plan	Expense Account
Total					

**SCHEDULE OF OTHER EXPENSES**

Attachment 4: page 1 - 990 Page 2, Part II, Line 43

Open to Public Inspection	For calendar year 2007 or tax period beginning 01-01-2007, and ending 12-31-2007.
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Name of Organization PACIFICA CHAMBER OF COMMERCE	Employer Identification Number 94-1608148
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Other Expenses	(A) Total	(B) Program Services	(C) Management and General	(D) Fundraising
BANK SERVICE CHARGES	126		126	
OFFICE EXPENSES	6,364	5,092	1,272	
MERCHANT FEES	1,464	1,464		
DUES AND SUBSCRIPTIONS	1,028	822	206	
ADVERTISING REFUND	-5,000	-5,000		
MISC / OTHER EXPENSES	893		893	
WEBSITE DESIGN & UPDATES	1,167	1,167		
INSURANCE	2,696	2,156	540	
MEMBERSHIP / BOARD EXPENSE	1,443		1,443	
FOG FEST ENTRY FEE	25	25		
DIRECTORY EXPENSES	37,012	37,012		
NEWSLETTER EXPENSES	447	447		
VISITOR CENTER EXPENSES	14,764	14,764		
BID WEB DESIGN	2,890	2,890		
BID POSTAGE	604	604		
BID ADVERTISING	22,567	22,567		
STATE TAXES	4,025	4,000	25	
FEDERAL TAXES	6,500	6,500		
<b>Total</b>	<b>99,015</b>	<b>94,510</b>	<b>4,505</b>	

**PRIMARY EXEMPT PURPOSE**

Attachment 5: page 1 - 990 Page 3, Part III

Open to Public Inspection	For calendar year 2007 or tax period beginning 01-01 , and ending 12-31-2007.
Name of Organization PACIFICA CHAMBER OF COMMERCE	Employer Identification Number 94-1608148

Primary Purpose

TO ADVANCE THE INTERESTS OF CITIZENS AND BUSINESSES OF THE CITY OF PACIFICA.

**PROGRAM SERVICE ACCOMPLISHMENT**

Attachment 6: page 1 - 990 Page 3, Part III

Open to Public Inspection	For calendar year 2007, or tax period beginning 01-01-2007, and ending 12-31-2007.
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Name of Organization PACIFICA CHAMBER OF COMMERCE	Employer Identification Number 94-1608148
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Part III - Statement of Program Service Accomplishments

Grants and allocations	Amount includes foreign grants	Program service expenses	36,779
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Exempt Purpose Achievements

OPERATE AND STAFF THE PACIFICA VISITORS CENTER. APPROXIMATELY 18,000 VISITORS SERVED ANNUALLY.

# PROGRAM SERVICE ACCOMPLISHMENT

Attachment 6: page 2 - 990 Page 3, Part III

Open to Public Inspection	For calendar year 2007, or tax period beginning 01-01-2007, and ending 12-31-2007.
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Name of Organization PACIFICA CHAMBER OF COMMERCE	Employer Identification Number 94-1608148
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Part III - Statement of Program Service Accomplishments

Grants and allocations	Amount includes foreign grants	Program service expenses	146,185
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Exempt Purpose Achievements

PROVIDE ANNUAL BUSINESS AND RESIDENTIAL DIRECTORY TO ALL RESIDENTS OF PACIFICA, FREE OF CHARGE. 40,000 RESIDENTS SERVED ANNUALLY.



# PROGRAM SERVICE ACCOMPLISHMENT

Attachment 6: page 3 - 990 Page 3, Part III

Open to Public Inspection	For calendar year 2007, or tax period beginning 01-01-2007, and ending 12-31-2007.
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Name of Organization PACIFICA CHAMBER OF COMMERCE	Employer Identification Number 94-1608148
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Part III - Statement of Program Service Accomplishments

Grants and allocations	Amount includes foreign grants	Program service expenses	7,921
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Exempt Purpose Achievements

HOST CHAMBER OF COMMERCE EVENTS, CHAMBER OF COMMERCE WEBSITE, PRODUCE CHAMBER OF COMMERCE NEWSLETTER. 450 CHAMBER MEMBERS SERVED.

# PROGRAM SERVICE ACCOMPLISHMENT

Attachment 6: page 4 - 990 Page 3, Part III

Open to Public Inspection	For calendar year 2007, or tax period beginning 01-01-2007, and ending 12-31-2007.
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Name of Organization PACIFICA CHAMBER OF COMMERCE	Employer Identification Number 94-1608148
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Part III - Statement of Program Service Accomplishments

Grants and allocations	Amount includes foreign grants	Program service expenses	47,410
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Exempt Purpose Achievements

PROVIDE PROMOTION FOR PACIFICA BUSINESSES THROUGH THE BUSINESS IMPROVEMENT DEVELOPMENT PROGRAM.

**SCHEDULE OF LAND, BUILDINGS & EQUIPMENT**

Attachment 7: page 1 - 990 Page 4, Part IV, Line 57

Open to Public Inspection

For Calendar year 2007, or tax year period beginning 01-01-2007

and ending 12-31-2007.

**Name of Organization**

PACIFICA CHAMBER OF COMMERCE

**Employer Identification Number**

94-1608148

Category or Description of Property	Cost or Other Basis	Accumulated Depreciation	End of Year Book Value	Ending FML (990-PF Only)*
COMPUTER EQUIP equipment	1,086	565	521	
LEASEHOLD IMPVMTS	762	429	333	
office equip 1998	511	493	18	
OFFICE EQUIPMENT	8,272	478	7,794	
	1,472	1,472		
<b>Total</b>	<b>12,103</b>	<b>3,437</b>	<b>8,666</b>	

## SCHEDULE OF OTHER ASSETS

Attachment 8: page 1 - 990 Page 4, Part IV, Line 58

Open to Public Inspection	For calendar year 2007 or tax period beginning 01-01-2007, and ending 12-31-2007.
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Name of Organization PACIFICA CHAMBER OF COMMERCE	Employer Identification Number 94-1608148
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Description of Other Assets	Beginning of Year	End of Year	EOY FMV (990-PF Only)
OTHER ASSETS	3,102	136	
<b>Totals</b>	<b>3,102</b>	<b>136</b>	

**CURRENT OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES**

Attachment 9: page 1 - 990 Page 5, Part V-A

Open to Public Inspection	For calendar year 2007, or tax period beginning 01-01-2007, and ending 12-31-2007.
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Name of Organization PACIFICA CHAMBER OF COMMERCE	Employer Identification Number 94-1608148
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(A) Name and Address	(B) Title and Average Hrs. per Week	(C) Compensation (if not paid, enter 0)	(D) Cont. to Employee Ben. Plans & Def Comp.	(E) Expense Account & Other Allowances
MILDRED OWEN C/O 225 ROCKAWAY BEACH AVE #1 PACIFICA, CA 94044	PRESIDENT	0	0	0
NEIL SOFIA C/O 225 ROCKAWAY BEACH AVE #1 PACIFICA, CA 94044	PAST PRESIDENT	0	0	0
DON EAGLESTON C/O 225 ROCKAWAY BEACH AVE #1 PACIFICA, CA 94044	CHIEF EXEC OFFICER 40.00	93,143	7,268	0
JULIE LANCELLE C/O 225 ROCKAWAY BEACH AVE #1 PACIFICA, CA 94044	CITY COUNCIL LIAISON	0	0	0

BOOKS ARE IN CARE OF

Attachment 10 - 990 Page 7, Part VI, Line 91a

For calendar year 2007 or tax period beginning 01-01, and ending 12-31-2007.

Name of Organization PACIFICA CHAMBER OF COMMERCE Employer Identification Number 94-1608148

Part VI - Line 91a

Individual Name .. DONALD EAGLESTON

or

Business Name

Street Address .. 225 ROCKAWAY BEACH AVE, PACIFICA

U.S. Address:

Zip code 94044 City PACIFICA State CA

or

Foreign Address

City ..

Province or State ..

Country ..

Postal code ..

Phone Number .. (650) 355-4122

Fax Number ..

## SCHEDULE OF OTHER REVENUE

Attachment 11: page 1 - 990 Page 8, Part VII, Line 103

Open to Public Inspection	For calendar year 2007 or tax period beginning 01-01-2007, and ending 12-31-2007.		
Name of Organization PACIFICA CHAMBER OF COMMERCE		Employer Identification Number 94-1608148	

Item	Program Service Revenue	Unrelated business income		Excluded by section 512, 513 or 514		(e) Related or exempt function income (see instructions)
		(a) business code	(b) Amount	(c) Excl. code	(d) Amount	
a	CHAMBER OF COMMERCE DIRECTORY ADVERTISING	541800	160,922			
b	CHAMBER NEWSLETTER ADVERTISING	0				325
c	CHAMBER WEBSITE ADVERTISING	541800	805			
d	MISC REFUNDS					233
<b>Totals</b>			<b>161,727</b>			<b>558</b>

# Depreciation and Amortization (Including Information on Listed Property)

▶ See separate instructions.      ▶ Attach to your tax return.

Name(s) shown on return <b>PACIFICA CHAMBER OF COMMERCE</b>	Business or activity to which this form relates <b>FOR FORM 990</b>	Identifying number <b>94-1608148</b>
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**Part I Election To Expense Certain Property Under Section 179**

**Note:** If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount See the instructions for a higher limit for certain businesses . . . . .	<b>1</b>	108,000
2 Total cost of section 179 property placed in service (see instructions) . . . . .	<b>2</b>	
3 Threshold cost of section 179 property before reduction in limitation . . . . .	<b>3</b>	430,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- . . . . .	<b>4</b>	0
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions . . . . .	<b>5</b>	108,000

6 (a) Description of property	(b) Cost (busn use only)	(c) Elected cost	
7 Listed property. Enter the amount from line 29 . . . . .	<b>7</b>		
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 . . . . .		<b>8</b>	
9 Tentative deduction. Enter the smaller of line 5 or line 8 . . . . .		<b>9</b>	
10 Carryover of disallowed deduction from line 13 of your 2006 Form 4562 . . . . .		<b>10</b>	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions) . . . . .		<b>11</b>	108,000
12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 . . . . .		<b>12</b>	
13 Carryover of disallowed deduction to 2008. Add lines 9 and 10, less line 12 . . . . .	<b>13</b>		

**Note:** Do not use Part II or Part III below for listed property. Instead, use Part V

**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions)**

14 Special allowance for qualified New York Liberty or Gulf Opportunity Zone property (other than listed property) and cellulosic biomass ethanol plant property placed in service during the tax year (see instructions) . . . . .	<b>14</b>	
15 Property subject to section 168(f)(1) election . . . . .	<b>15</b>	
16 Other depreciation (including ACRS) . . . . .	<b>16</b>	

**Part III MACRS Depreciation (Do not include listed property) (See instructions.)**

**Section A**

17 MACRS deductions for assets placed in service in tax years beginning before 2007 . . . . .	<b>17</b>	481
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here . . . . .		

**Section B -- Assets Placed in Service During 2007 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depr. (business/investment use only -- see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs.	MM	S/L	
i Nonresidential real property			27 5 yrs	MM	S/L	
			39 yrs.	MM	S/L	

**Section C -- Assets Placed in Service During 2007 Tax Year Using the Alternative Depreciation System**

20a Class life					S/L
b 12-year			12 yrs		S/L
c 40-year			40 yrs.	MM	S/L

**Part IV Summary (see instructions)**

21 Listed property. Enter amount from line 28 . . . . .	<b>21</b>	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations -- see instructions . . . . .	<b>22</b>	481
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs . . . . .	<b>23</b>	

**For Paperwork Reduction Act Notice, see separate instructions.**



## REASONABLE CAUSE EXPLANATION

Attachment 12: page 1 Reasonable Cause Explanation

<b>Open to Public</b>			
<b>Inspection</b>	<b>For calendar year 2007 or tax period beginning</b>	<b>01-01-2007, and ending</b>	<b>12-31-2007.</b>
<b>Name of Organization</b>	<b>PACIFICA CHAMBER OF COMMERCE</b>		<b>Employer Identification Number</b>
			<b>94-1608148</b>

Explanation

Please accept this explanation of reasonable cause: We filed Form 8868 Application for Extension of Time to File on August 11, 2008. We proceeded under the assumption that the extension had been granted until November 15, 2008. On September 29, 2008 we received a denial of our extension request. We have worked diligently to file this return as soon as possible once we received the notice. The reasonable cause of late filing of this return is that in order to file our returns, we must perform allocations of our expenses to our various programs, and especially to our unrelated business sector - advertising in our Chamber of Commerce Directory. The allocations are very complex and detailed, and we strive to perform them as accurately as possible. Unfortunately it is a time consuming process and we just could not complete it by August 15, 2008. Please accept our apologies on this late filing. We are implementing new allocation procedures and time lines for 2008 that will prevent future late filings. Thank you and please contact us if you have any questions whatsoever.