

**Internal Revenue Service**  
Director, EO Rulings & Agreements  
P.O. Box 2508  
Cincinnati, OH 45201

Toll Free Number: 877-829-5500  
FAX Number: 513-263-3756  
Document Locator Number:  
17053-013-72603-1  
Employer Identification Number:  
99-0331458

Date: January 22, 2001

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HIKARI INSTITUTE  
98-211 PALI MOMI ST STE 640  
AIEA, HI 96701

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### ***Acknowledgement of Your Request***

We received your Form 8734, Support Schedule for Your Advance Ruling, or other information regarding your public support status. When communicating with us, please refer to employer identification number and document locator number shown above.

Your tax exempt status under section 501(c)(3) of the Internal Revenue Code remains in effect.

### ***What Happens Next?***

The information you submitted was entered into our computer system at our Processing Center in Covington, Kentucky, and has been sent to our Cincinnati office for initial review. Some cases can be approved based on this review. If this is the case, you will receive a letter stating that you are a publicly supported organization.

If the review indicates that additional information or changes are necessary, your case will be assigned to an Exempt Organization Specialist in Cincinnati who will call or write you. Cases are assigned in the order they are received.

If the additional information indicates that you meet one of the public support tests, you will receive a letter stating that you are a publicly supported organization. If we determine that the public support tests are not met, we will send you a letter re-classifying you as a private foundation. That letter will include a complete explanation of why we believe you do not meet the public support tests. The letter will also include a complete explanation of your appeal rights.

### ***How long will this process take?***

You may normally expect to hear from us within 120 days. If you do not hear from us, you may call our toll free number between the hours of 8:00 a.m. and 9:30 p.m. Eastern Time. Please have your identification numbers available so that we can identify your case. If you would rather write than call, please include a copy of this notice with your correspondence.