

Internal Revenue Service
EOG-2
McCaslin Industrial Park
2 Cupania Circle
Monterey Park, CA 91755-7406

DEPARTMENT OF THE TREASURY

Date:

12-11-97

HIKARI INSTITUTE
C/O CHARLES C GOODIN
98-211 PALI MOMI STREET, SUITE 640
AIEA, HI 96701

oyer Identification Number:
99-0331458

DLN:

17053308106007

Contact Person:

JULIE Y. CHAN

Contact Telephone Number:

(213) 725-6619

Response Due Date:

January 6, 1998

Dear Applicant:

Before we can recognize your organization as being exempt from Federal income tax, we must have enough information to show that you have met all legal requirements. You did not include the information needed to make that determination on your Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.

We will be glad to consider your application when you submit the items listed on the attached sheet by the Response Due Date shown above. An extension of time to submit the requested information may be granted for good cause. If you need an extension, you must request it before the response due date.

If we do not hear from you within that time, we will assume that you do not want us to consider the matter further and will close your case. In accordance with Code section 6104(c), we will notify the appropriate state officials that we are unable to recognize you as an organization described in Code section 501(c)(3). Your user fee payment will be forfeited after 90 days and another fee will be required if you wish to re-apply at a later date.

In addition, if you do not provide the requested information in a timely manner, we will consider that you have not taken all reasonable steps to secure the determination you requested. Under Code section 7428(b)(2), this may be considered as failure to exhaust administrative remedies available to you within the Service and you may lose your rights to a declaratory judgement under Code section 7428.

PLEASE ATTACH A COPY OF THIS LETTER TO ALL CORRESPONDENCE.

Letter 1312 (DC/PL)

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If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Thank you for your cooperation.

Sincerely yours,

Exempt Organization Specialist

Enclosure:

List of Missing Items

HIKARI INSTITUTE

Please submit copies of any brochures, pamphlets, newsletters, advertisements, or any other literature regarding your organization.

Explain how and by whom research projects are determined and selected.

Explain what disposition will be made of the results of your research. Will you give preference to any organization or individual either as to results or time of release? If so, please explain.

State who will retain ownership or control of any patents, copyrights, processes, or formulas resulting from your research.

Please have an officer to sign, date and return the attached form 872-C with the correct ending date of first tax year: December 31, 1996.

Please fully describe your educational activities.