

Form **872-C**

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

OMB No. 1545-0056

(Rev. July 1993)

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,

HIKARI INSTITUTE

(Exact legal name of organization as shown in organizing document)

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

(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 DECEMBER 31, 1996
(Month, day, and year)

Name of organization (as shown in organizing document) <i>Hikari Institute, a Hawaii nonprofit corporation</i>	Date <i>12/30/97</i>
Officer or trustee having authority to sign Signature ► <i>[Signature]</i>	Title ► <i>President.</i>

For IRS use only

District Director or Assistant Commissioner (Employee Plans and Exempt Organizations) <i>[Signature]</i>	Date <i>1/13/98</i>
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By ► *[Signature]*