

THOMAS B. MILLER
Commissioner

FINANCE AND ADMINISTRATION CABINET DEPARTMENT OF REVENUE OFFICE OF INCOME TAXATION

ELYSE WEIGELDeputy Commissioner

BOB BROOKSExecutive Director

May 15, 2014

THE KAPINAO HEIAU FOUNDATION, INC. 12305 WESTPORT RD STE 104 LOUISVILLE KY 40245

Re: Request for a Letter of Good Standing

Based upon the Department of Revenue records and the information submitted, **THE KAPINAO HEIAU FOUNDATION**, **INC.** is exempt from filing a Kentucky Corporation Income Tax Return pursuant to KRS 141.040, KRS 141.0401 and KRS 136.070. This exemption does not apply to any other taxes administered by the Commonwealth of Kentucky. The Department of Revenue requests the company's charter be reinstated provided all other requirements of the Secretary of State have been met by the corporation. This letter is valid for 30 days from the date of this letter.

Any changes in the corporation's articles of incorporation, by-laws, method of reporting, name or address, or ruling by the Internal Revenue Service must be reported to this office.

Sincerely,

Stephanie Brown, Revenue Program Officer Division of Corporation Tax 501 High Street, Mail Sta. 69 Frankfort, KY 40601 502-564-2028 FAX# 502-564-3392

Kentucky Secretary of State organization number 0406980

