

BENJAMIN J. CAYETANO
GOVERNOR

MAZIE HIRONO
LT. GOVERNOR



STATE OF HAWAII
DEPARTMENT OF TAXATION
P.O. BOX 259
HONOLULU, HAWAII 96809

MARIE Y. OKAMURA
DIRECTOR OF TAXATION

GRANT B. TANIMOTO
DEPUTY DIRECTOR

August 1, 2002

Effective: July 26, 2002

SAVE THE SEA TURTLES INTERNATIONAL
P.O. Box 940
Haleiwa, HI 96712

Attention: Marlu West

Gentlemen:

We have reviewed your Application for Exemption from General Excise Taxes under the provisions of section 237-23, Hawaii Revised Statutes. Based upon the information submitted in your application, the claim for exemption has been approved.

This approval for exemption does not apply to any income from any activity (fund-raisers), the primary purpose of which is to produce income, even though such income is to be used for or in furtherance of the exempt activities of the organization.

Furthermore, this exemption **does not** apply to any general excise tax imposed upon the seller of tangible personal property or upon the person providing a service who may pass on or include such tax in the price of the service rendered or in the sales price of any purchases made by your organization.

This exemption will be in force only as long as there is no material change in the facts as set forth in your application for exemption. If there is any material change in the facts, you must notify your district tax office in writing so we can consider the effect of the change on your exempt status. Also, you must notify your district tax office in writing of all changes in your name or address and the cancellation of your registration.

Since this letter could help resolve any questions about your exempt status, you should keep this in your permanent records.

Enclosed is your registration certificate.

Very truly yours,

A handwritten signature in cursive script that reads "Linn A. Garcia".

Linn A. Garcia
Tax Specialist

LG:ghi

Enclosure