

Internal Revenue Service

District
Director

Mr. Marshall G. Watson
Hawaiian Shores Community Association
P.O. Box 1495
Pahoa, Hawaii 96778

Department of the Treasury

EP/EO Division, Room 5127
P.O. Box 2350 Los Angeles, Calif. 90053

Person to Contact: John O'Reilly

Telephone Number: (213) 688-5728

Refer Reply to: 95:EP/EO:EOG-1:TPA:JMO

Date: October 14, 1980

Dear Mr. Watson:

This is in response to your letter dated October 3, 1980, in which you inquire about the status and identification number of Hawaiian Shores Community Association.

Our records indicate that Hawaiian Shores Community Association is exempt from Federal income tax as an organization described in section 501(c)(4) of the Internal Revenue Code.

In addition, our records indicate that its employer identification number is 23-7118628.

If you have any questions, please contact me at the address or the telephone number above.

Very truly yours,

John M. O'Reilly
John M. O'Reilly
Internal Revenue Agent