INTERNAL REVENUE SERVICE P. O. BOX 2508 CINCINNATI, OH 45201

Date: **JAN 0 6 2016**

Employer Identification Number:

47-3323261

DLN:

CHICAGO FUTABAKAI JAPENESE SATURDAY

SCHOOL PARENT TEACHER

17053289334015 Contact Person:

C/O MASUDA FUNAI EIFERT & MITCHELL LTD KIMBERLY O'BANNON

ID# 31554

COLIN HARA

203 NORTH LASALLE STE 2500 CHICAGO, IL 60601

(877) 829-5500

Accounting Period Ending:

Contact Telephone Number:

March 31

Public Charity Status:

509(a)(2)

Form 990/990-EZ/990-N Required:

Yes

Effective Date of Exemption:

October 29, 2014

Contribution Deductibility:

Yes

Addendum Applies:

No

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Letter 947

CHICAGO FUTABAKAI JAPENESE SATURDAY

We sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely

Jeffrey I. Cooper Director, Exempt Organizations Rulings and Agreements