



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

Date: August 6, 2002

The Light Millennium Inc
c/o Bircan Unver Culkun
87082 115th St
Richmond Hill, NY 11418

Employer Identification Number:
113633087

Person to Contact:
Aletha Bolt

Telephone Number:
(405)297-4575

(405)297-4495 FAX

Response Due Date:
August 27, 2002

Dear Applicant:

Before we can determine whether your organization is exempt from Federal income tax, we must have enough information to show that you have met all legal requirements. You did not include the information needed to make the determination on your Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.

To help us determine whether your organization is exempt from Federal income tax, please send us the requested information by the above date. We can then complete our review of your application.

If we do not hear from you within that time, we will assume you do not want us to consider the matter further and will close your case. In that event, as required by Code section 6104(c), we will notify the appropriate state officials that, based on the information we have, we cannot recognize you as an organization of the kind described in Code section 501(c)(3). As a result, the Internal Revenue Service will treat your organization as a taxable entity. If we receive the information after the response due date, we may ask you to send us a new Form 1023.

All information submitted in support of your application for exemption must be furnished under the signature of a principal officer or other appointed person acting with proper authorization or must be attached to a properly signed cover letter. Please be sure your response is signed by a director, officer, trustee, or authorized representative. Please mail your response to the following address:

Aletha Bolt #75501
Internal Revenue Service
55 N Robinson St, MS: 4900 OKC
Oklahoma City, OK 73102-9927

In addition, if you do not provide the requested information in a timely manner, we will consider that you have not taken all reasonable steps to secure the determination you requested. Under Code section 7428(b)(2), your not taking all reasonable steps in a timely manner to secure the determination may be considered as failure to exhaust administrative

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remedies available to you within the Service. Therefore, you may lose your rights to a declaratory judgment under Code section 7428.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Thank you for your cooperation.

Sincerely yours,

A handwritten signature in black ink that reads "Aletha Bolt". The signature is written in a cursive style with a large, looping initial "A".

Aletha Bolt
Exempt Organizations Agent

Copies to Melanie M Montenegro
and Lauren Ianacone

The Light Millennium Inc

1. Are any of the materials in your publications, TV programs or on your websites copyrighted by someone other than your organization? If so, how are the copyright holders related to the organization and how are they compensated for your use of their materials?
2. Who selects the materials presented in your publications, TV programs or on your websites and what are their qualifications, credentials, etc.?
3. Can the materials of members of your selection committee be selected? Provide details
4. What criteria are used to select the materials
5. Provide any other information that indicates these activities are conducted in a noncommercial fashion.
6. Please provide a detailed description of the facilities you will use in your activities, including but not limited to:
 - a. A physical description of the facilities.
 - b. Will you rent or purchase the facilities?
 - c. Provide copies of all lease, rental, purchase or other contracts to which you are a party. If your use of the facility is by verbal agreement only, please provide a detailed description of the terms of that agreement.
 - d. Describe any proposed transactions.
 - e. Provide a detailed explanation of the relationship between the organization and the owners and/or sellers of the facility.
 - f. If you are renting or purchasing from a related party, is the rent or purchase price at, above, or below fair market value and how did you determine this?
 - g. If you are renting from a related party, will you make any leasehold improvements to the facility? If so, describe each improvement.
 - h. If you are renting from a related party, will ownership of the leasehold improvements revert to the lessor at termination of the lease?
7. Please provide a detailed schedule of your revenues and expenses for the period from 07/17/01 thru 12/31/01.

The Light Millennium Inc
c/o Melanie M Montenegro
Kay Scholer LLP
425 Park Ave
New York, NY 10022