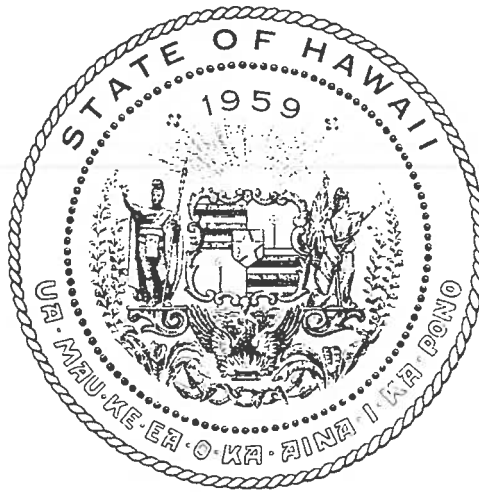




DEPARTMENT OF TAXATION

**REGISTRATION CERTIFICATE FOR PERSONS GRANTED EXEMPTION
FROM THE PAYMENT OF GENERAL EXCISE TAXES UNDER THE
PROVISION OF SECTION 237-23, HAWAII REVISED STATUTES**

DATE ISSUED: November 30, 2000

EFFECTIVE: June 26, 2000

G.E./USE I.D. No.: 20045055

MONTESSORI OF MAUI, INC.
dba MONTESSORI SCHOOL OF MAUI

This certificate is permanent evidence of your registration under the provision of section 237-23, Hawaii Revised Statutes.

If there is a material change in the facts as set forth in your application for exemption, 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 of cancellation of your registration.

The exemption from the payment of general excise taxes does not exclude your organization from paying the visible pass-on tax commonly referred to as the "4% sales tax" on any purchases made. Also, you must obtain a general excise license and pay the taxes owing from the conduct of any fundraising activities. For example, sales of sweet bread and chicken, and tickets for car washes and carnivals would be taxable.

RAY K. KAMIKAWA
DIRECTOR OF TAXATION



Department of Commerce and Consumer Affairs

CERTIFICATE OF GOOD STANDING

I, the undersigned Director of Commerce and Consumer Affairs of the State of Hawaii, do hereby certify that

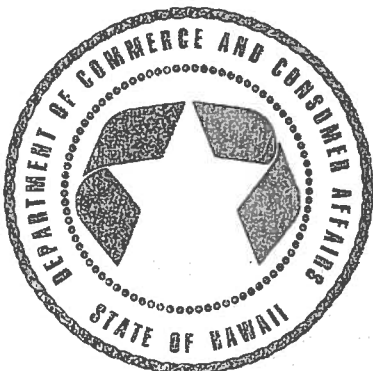
MONTESSORI OF MAUI, INC.

was incorporated under the laws of Hawaii on 08/26/1982 ; that it is an existing nonprofit corporation; and that, as far as the records of this Department reveal, has complied with all of the provisions of the Hawaii Nonprofit Corporation Act, regulating domestic nonprofit corporations.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Department of Commerce and Consumer Affairs, at Honolulu, Hawaii.

Dated: 11/19/2001

Director of Commerce and Consumer Affairs



Business Start Date: 8/26/1982

**STATE OF HAWAII
DEPARTMENT OF TAXATION**

FORM G-44A
(REV. 2001)

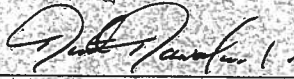
LICENSE ISSUED FOR THE PRIVILEGE OF ENGAGING IN BUSINESS AND OTHER ACTIVITIES UPON THE CONDITION THAT THE LICENSEE SHALL PAY THE TAXES ACCRUING TO THE STATE OF HAWAII UNDER THE PROVISIONS OF CHAPTER 237, HRS, AS AMENDED. LICENSEE'S ACTIVITIES ARE LISTED ON THE APPLICATION ON FILE WITH THE DIRECTOR OF TAXATION.

GENERAL EXCISE TAX LICENSE

THIS LICENSE IS NOT TRANSFERABLE.
TO BE DISPLAYED CONSPICUOUSLY AT THE
PLACE OF BUSINESS FOR WHICH ISSUED.

HAWAII TAX ID NUMBER: W40418206-01

MONTESSORI OF MAUI INC
2933 BALDWIN AVE
MAKAWAO HI 96768-9640


Kurt Kawafuchi, DIRECTOR OF TAXATION