Internal Revenue Service

District Director

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American Friends of
Bnei Akiva Yeshivas
in Israel, Inc.
11 Broadway, Suite 901
New York, NY 10004-1303

Department of the Treasury

10 MetroTech Center 625 Fulton St., Brooklyn, NY 11201

DEC 0 5 1995

Person to Contact: Patricia Holub Contact Telephone Number: (718) 488-2333 EIN: 52-6080692

Dear Sir or Madam:

Reference is made to your request for verification of the tax exempt status of American Friends of Bnei Akiva Yeshivas in Israel, Inc.

A determination or ruling letter issued to an organization granting exemption under the Internal Revenue Code remains in effect until the tax exempt status has been terminated, revoked or modified.

Our records indicate that exemption was granted as shown below.

Sincerely yours,

(Patricia Holub)

Patricia Holub Manager, Customer Service Unit

Name of Organization: American Friends of Bnei Akiva Yeshivas in Israel, Inc.

Date of Exemption Letter: June 1968

Exemption granted pursuant to section 501(c)(3) of the Internal Revenue Code.

Foundation Classification (if applicable): Not a private foundation as you are an organization described in section 509(a)(2) of the Internal Revenue Code.



DEPARTMENT OF THE TREASURY

Internal Revenue Service TE/GE EO Examination 1100 Commerce Street MC:4900 DAL Dallas, TX 75242



American Friends of Bnei Akiva Yeshivas in Israel Inc. 11 Broadway New York, NY 10004 Taxpayer Identification Number: 52-6080692
Form: 990

Tax Year(s) Ended:
June 30, 2001
Exemption under Section 501(c)(-3)
of the Internal Revenue Code

Person to Contact/ID Number:
Marshall Fuld/11-02137
Contact Numbers:
Telephone: 718-488-2215

Telephone: 718-488-2215 Fax: 718-488-2358

Dear Sir or Madam,

Our examination of the information return(s) indicated above disclosed that your organization continues to qualify for exemption from Federal income tax. Accordingly, we accept the return(s) as filed.

However, our examination identified certain deficiencies that we are addressing in the enclosed addendum. Noncompliance with the requirements set forth in the addendum could result in penalties and/or loss of exempt status.

You have the right to contact the office of the Taxpayer Advocate. Taxpayer Advocate assistance is not a substitute for established IRS procedures, such as the formal appeals process. The Taxpayer Advocate cannot reverse a legally correct tax determination, or extend the time fixed by law that you have to file a petition in a United States court. The Taxpayer Advocate can, however, see that a tax matter that may not have been resolved through normal channels gets prompt and proper handling. You may call toll-free 1-877-777-4778 and ask for Taxpayer Advocate Assistance. If you prefer, you may contact your local Taxpayer Advocate at:

290 Broadway-7th Floor New York, NY 10007 212-436-1011 If you have any questions, please call the contact person at the telephone number shown in the heading of this letter. If you write, please provide a telephone number and the most convenient time to call if we need to contact you.

Thank you for your cooperation.

Sincerely,

Betty A. McClernan

Acting Director, EO Examinations

Enclosure: Addendum