

February 27, 2006

1100 Dautel Lane
St. Louis, MO 63146

Elsie Li ID:94-06251
Internal Revenue Service
Department of Treasury
450 Golden Gate Ave MS SF 7-4-01
San Francisco. CA 94102-3400

Re: Shaving Israel
EIN 20-2454767
Case number 505097070

Dear Ms. Li:

In answer to the letter dated November 29, 2005, asking for enough information to determine whether Shaving Israel is exempt from Federal income, these answers are presented for your review. Thank you for granting an extension to March 2 during our January 22 conversation.

I am authorized to act on behalf of Shaving Israel.

1. See attached amendments and copy of the amendment-endorsed and stamped by the secretary of state. Also see <http://www.sos.mo.gov/imaging/14335746.pdf>
2. We stated that we will partner with LIBI
 - a. Libi does not stand for anything. It is a transliteration of a Hebrew word. It means heart in Hebrew. It is actually pronounced lee-bee.
 - b. It is a not for profit entirely by volunteers. American Friends of LIBI, Inc. is recognized as a non-profit in the USA and evidence is attached.
 - c. The Libi Fund provides a way for the public to support Israel's soldiers during their period of their military service.
 - d. Attached is a copy of the front page of its web site.
3. Describe Sar El and our relationship with it.
 - a. We have no relationship with Sar-El. We only share a common volunteer.
 - b. Sar-El is the Hebrew acronym meaning "Service for Israel".
 - c. Sar-El has as its mission to contribute to the promotion of Jewish continuity, create a cultural and educational exchange between the Diaspora and Israel and partner with non-Jewish supporters of Israel in a mutually beneficial experience.
 - d. We have no relationship with Sar -El, so this is immaterial.

4. You stated that your president, Joel Levy, was a member of the Association of Fund raising Professionals.
 - a. Joel Levy is a volunteer thus Shaving Israel will NOT compensate him.
 - b. He will perform duties of the president and give advice and expertise in his professional field. He will spend approximately 4 hours per month doing this.
 - c. His compensation is determined like all volunteers. It is zero.
 - d. There is no compensation.
 - e. There is no compensation.
 - f. See attached resume.
 - g. There is no agreement as he is a volunteer.
 - h. There is no agreement.

Thank you very much for your assistance over the phone.

Sincerely,

Joel Levy
President
Shaving Israel