

July 24, 2006

1100 Dautel Lane  
St. Louis, MO 63146

Internal Revenue Service  
SE:T:EO:RA:T:1  
John D. Martorana, Esq. (3M3)  
1111 Constitution Ave., NW  
Washington, DC 20224

Re: Shaving Israel  
EIN 20-2454767

Dear Mr. Martorana:

In answer to the letters dated June 9 and June 29, 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 July 24, 2006 during our June 30 conversation.

I am authorized to act on behalf of Shaving Israel.

**1. Please describe the various factual sources underlying this lecture and where they can be found.**

- a. <http://www.mahal2000.com/information/background/content.htm#social>
- b. <http://www.libi-fund.org.il/Libi/Projects/Education/>
- c. [http://www.jewishvirtuallibrary.org/jsource/Society\\_&\\_Culture/IDF.html](http://www.jewishvirtuallibrary.org/jsource/Society_&_Culture/IDF.html)
- d. <http://www.ahavat-israel.com/eretz/army.php>
- e. [http://www.findarticles.com/p/articles/mi\\_qa3912/is\\_200605/ai\\_n16452287](http://www.findarticles.com/p/articles/mi_qa3912/is_200605/ai_n16452287)
- f. [http://www.jewishagency.org/JewishAgency/English/Jewish+Education/Eye+on+Israel/Society/9\)The+Role+of+the+Military+in+Israel.htm](http://www.jewishagency.org/JewishAgency/English/Jewish+Education/Eye+on+Israel/Society/9)The+Role+of+the+Military+in+Israel.htm)
- g. David Ben-Gurion, in His Own Words David Ben-Gurion 1969

**2. Are there**

- a. **Any additional topics that you have discussed or plan on discussing in the future?** We plan to invite organizations with mission similar to ourselves to our meetings, so that our mission will be confirmed.
- b. **What are they?** Friends of the IDF <http://www.israelsoldiers.org/>, Sar-El and the like.
- c. **What various factual sources support the additional or future topics and where can those sources be found?** In addition to those above, sources will include those personal experiences of the founder, Rachel Miller, who is a holocaust survivor and a docent at the St. Louis Museum as well as Israelis who have personal experience. This quote by David Ben-Gurion First Prime Minister 1948 – 1953, "The IDF should also be the center for Zionist education for Israel's youth, children and immigrants...", gives a context of the factual material presented in this letter. The IDF is not an army as the USA thinks of an army. It is also a mechanism for social integration.

3. **Regarding any past lectures,**
  - a. **Was there an agenda for the lecture circulated to the attending members?** No
  - b. **Were there speech notes used while the lecturing was proceeding?** No
4. **Where have your past lectures or meetings takes place?** Past lectures took place in private homes.
  - a. **Have you planned future lectures or meetings to take place?** In private homes or in organizations where space is offered free of charge or at least relatively minimal cost to the organization; however, Shaving Israel has not planned any because we are awaiting our approval our status from the IRS.
5. **How often do the lectures or meetings take place?** Shaving Israel is planning on having lectures once a quarter, but we have not planned any because we are awaiting our approval our status from the IRS.
  - a. **How many people have attended?** About 30 people have attended the past lectures.
  - b. **How many lectures or meetings are planned for the future?** Shaving Israel is planning on having lectures once a quarter, but we have not planned any because we are awaiting our approval our status from the IRS.
  - c. **Who are the future meetings open to?** Future lectures are open to anyone who wants to attend.
  - d. **Where are you planning to advertise the meetings?** Shaving Israel is planning to advertise the meetings in the *Ladue News*, the *Jewish Light* and the forum where the lecture is held.
6. **What type of literature is distributed to the public regarding Shaving Israel and its mission?** At present Shaving Israel only has the one brochure that you refer to in this letter that was provided previously.
7. **Has Shaving Israel or any of its members, officers or board of directors taken a public opinion survey regarding the supply of toiletries to Israeli soldiers?** Shaving Israel has not formally taken a public opinion survey regarding the supply of toiletries to Israeli soldiers. However, in the initial stages of the organization, Shaving Israel's founding member canvassed local community leaders regarding their opinion with regard to the situation of the supply of toiletries to Israeli soldiers. In addition, participants at our first event were asked about this.
  - a. **Are the results consistent with the representation that Shaving Israel constituents do not want to believe that Israel cannot provide basic toiletries for its men and women in uniform?** In both cases above, Shaving Israel found the opinions consistent with its mission.
8. **What are the for factual sources for the claim that "Israeli soldiers are not provided toiletries?"** The number of support organizations assisting the IDF including FIDF.org and huge foundations like the Andrea and Charles Bronfman Philanthropies documents it.
  - a. **Provide written evidence including any research that supports that claim.** Please see written articles from the *Jerusalem Post*, *Arutz Sheva*, and *Global Jewish Agenda* to provide the factual sources.

9. **Why does the Israeli government not provide toiletries to the IDF?** With apologies, this is a question that Shaving Israel cannot answer.

10. **In one article previously submitted a picture shows Carol Hellman handing a donation to Lt. Col Segal for food vouchers.**

- a. **Who selects which soldiers receives voucher, hygienic products or financial aid?** The commander of the base.
- b. **How do the selecting officials select who receives the vouchers, hygienic products or financial aid?** He access to the government records of his men and women.
- c. **What are the objective criterions for determining which soldiers receive voucher, hygienic products or financial aid?** These records have information about which ones are without family and which ones have financial problems that are a result of things such as illness in the family or elderly grandparents in need of parent's care (resulting in not being able to provide extra hygienic products or financial aid for their own sons and daughters who are serving in the army). The commander distributes vouchers discreetly, so others do not have knowledge of their comrades receiving funds. This is a cultural necessity as soldiers would be embarrassed if others knew that they were getting assistance. This cultural trait also partly explains why there are no committees making these decisions. Another cultural trait that is important to take into account is the “family” relation that members of an IDF unit have with each other. This refers directly to the quote by David Ben-Gurion in the front of this letter.
- d. **Please describe with respect to age, income level, military rank, family status, etc.?** The members of IDF can be of any rank or age, but are general young and of low rank. Family status is described above.
- e. **How is it determined which soldiers are disadvantaged and what soldiers are not?** See 10a

11. **Is there a partnership agreement between partnership agreement between American Friends of LIBI and LIBI?** Shaving Israel cannot answer that this question for American Friends of LIBI, but as far as Shaving Israel is concerned we consider LIBI as a “handshake” organization to partner with in order to determine that the recipients of our gifts are of a group in need.

12. **You provided a flyer for Shaving Israel.**

- a. **Describe where the flyers were distributed?** We actually have no “flyers”. You may be speaking of an event invitation or the reduced Bat Mitzvah poster, which was a 2’ x 3’ poster displayed at a synagogue and at the forum where the lecture was held.
- b. **How many flyers were distributed?** The invitation was sent to about 100 people and the congregation at the synagogue was about 700.

Thank you very much for your assistance over the phone. Under penalties of perjury, I declare that I have examined this information, including accompanying documents, and, to the best of my knowledge and belief, the information contains all the relevant facts relating to the request for the information, and such facts are true, correct and complete.

Sincerely,

Joel Levy  
President  
Shaving Israel

Attachments