

December 17, 2005

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 (not Sharing) 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.

I am authorized to act on behalf of Shaving Israel.

1. See attached Articles of Incorporation-filed and stamped by the secretary of state. Both the copy of the certificate and the original document filed with the State of Missouri are enclosed.
2. These are the names, titles and addresses of our officers. None of them are related.

Joel Levy
1100 Dautel Lane
St. Louis, MO 63146
President

Sylvia Holtzman
335 N. Meramac Rd #314
St. Louis
Treasurer

Rachel Miller
207 Ambridge Ct Unit 306
Chesterfield, MO 63017
CEO

Carol Hellman
11945 Spruce haven ct
St Louis, MO 63146
Secretary

3. Signed form 8718
4. You state that you will train and educate your volunteers.
 - a. Describe in detail the training & education that Shaving Israel will provide volunteers.
 - i. Category #1 volunteer - Community Educators
 1. Sessions with either Rachel Miller or Carol Hellman where they will:

2. Needs to feel in front of small groups of people and trained either from previous experience or education in making presentations
3. This category not only believes in the mission of Shaving Israel, but is passionate about it.
- ii. Category #2 volunteer – Grant Presenter
 1. Educate about needed reporting mechanisms
- b. Describe the topics covered
 - a. Category I volunteer - Community Educators
 1. Learn from the personal stories of Rachel Miller or Carol Hellman.
 2. Learn that the IDF is not only a military organization, but it is also a social service organization taking care of soldiers in financial distress, educating the untaught, assimilating immigrants and more.
 3. Category #2 volunteer – Grant Presenter
 - 4.
 5. Provide the name, educational background and expertise of those individuals that will carry out the activity.
 6. Rachel Miller is a survivor of the Holocaust a docent at the St. Louis Holocaust Museum.
 7. Carol Hellman’s background is in sociology and anthropology. She is a volunteer for Sar-El. 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. Find out more about Sar-El at <http://www.sar-el.org/>
 8. Describe in detail the duties performed, hours worked, amounts of compensation, and explanation of how compensation is determined.
 9. Duties
 10. Lecture regarding the mission of Shaving Israel.
 11. Create empathy for Shaving Israel.
 12. Hours – 1 hour each twice per year.
 13. There is no compensation as any teachers are volunteers.
 14. Any trainers are volunteers, so there is no compensation
 15. Training will take place on as needed basis at various homes.
 16. Shaving Israel will provide toiletries.
 17. Which part of the army is the Israeli Defense Force (IDF)?
 18. Israeli Defense Force is used to refer to ALL of the branches of Israeli military as the USA uses the termed Armed Forces.
 19. Describe in detail how this will be conducted.

20. Shaving Israel is partnering with LIBI, which is an organization based in Israel that funds the support of the IDF. LIBI is made up of volunteer many of whom are former military. Shaving Israel picked LIBI because none of their volunteers gets paid as is the case for Shaving Israel. More information can be found on LIBI at www.LIBI-fund.org.il
21. How will you get the aid to the soldiers? Explain.
22. Since Shaving Israel is not allowed n IDF bases, Shaving Israel is using a “handshake” organization based in Israel that has more access.
23. Provide the names and educational background of individuals who will carry out this activity and indicate if they are Israeli or American.
24. Various American volunteers will transfer checks and goods to LIBI. A picture is included with the article entitled *Hellman Works to Help IDF Soldiers* that shows Carol Hellman giving Shaving Israel’s first \$1,000 check to Lt. Col. Sabine Segal of the LIBI fund.
25. Describe in detail the duties performed, hours worked, amount of compensation and an explanation as to how compensation for these individuals will be determined, if any.
26. The duties performed will be to take the goods and check to the LIBI office in Israel while on a previously scheduled vacation.
27. They will work a short time to get to the LIBI office and take a photo with LIBI personnel.
28. No compensation will be given to the volunteers for their time.
29. No compensation is given, so no explanation is needed.
30. Do you have a local connection where aid can be provided? How did you become aware of the connection? Describe fully.
31. Yes, Shaving Israel does have a local Israeli connection. It is the LIBI fund. Shaving Israel became aware of it through Sar-El.
32. Rachel Miller became aware of the dilemma that the soldiers were in after visiting with her friend Carol Hellman when Carol finished a volunteer stint with Sar-El.
33. The process by which funds are brought over to Israel.
34. Volunteers bring checks drawn on a bank in the US. The amounts are never larger than \$5,000.
35. If product is purchased, it is purchased in Israel by the volunteer and given to the LIBI Fund.
36. Product is transported to the soldiers by the LIBI fund.

37. Reporting
38. To ensure the monies from Shaving Israel are used as they are intended. Shaving Israel restricts its funds and requires the LIBI Fund send an annual report.
39. Volunteers are required to bring a receipt back from the LIBI Fund.
40. We also receive the attached Certificate of Merit
41. Calendar of activities conducted for 2005 and proposed for 2006
42. See attached calendar of activities conducted for 2005 and proposed for 2006
43. Public relations though newspaper
44. Shaving Israel will NOT publish a newspaper. Shaving Israel will merely place ads in exiting newspapers published by others. campaign. Shaving Israel will also take advantage of newspapers for public relations to write articles about it.
45. Shaving Israel will engage in lectures to educate the public about its mission. Shaving Israel will not have members.
46. The lectures will be informational. The topics covered will relate directly to the mission of Shaving Israel. Typically, lectures will br 20 minutes in length twice per year.
47. There will be no fees charged for lectures.
48. There will be no honorariums or fees paid to speakers.
49. No paid staff will be hired to arrange the lectures.
50. They are arranged at the homes of supporters of the organization with little or no cost to Shaving Israel.
51. Shaving Israel will derive NO income from the lectures.
52. We have no permanent facility. Shaving Israel does not own nor does it rent a facility of any kind. All of its events are held in the homes of its volunteers. The Shaving Israel board meetings are held in the boardroom at the Southwest Bank Creve Coeur branch, which is used by many organizations free of charge.
53. Fund raising activities
54. Provide a detailed description of each of the fund raising activites held by Shaving Israel.
55. Word of mouth is the most common fund raising technique. It is the manner in which the greatest numbers of gifts come to Shaving Israel.
56. Individual solicitations take place at various times during the year.
57. Indicate when, where and how often they will take place.
58. Individual solicitations take place at various times during the year.

59. Provide the names, educational background and expertise of those individuals who will carry out this activity.
60. Shaving Israel's officers will fund raise. They are all community volunteers except the president, Joel Levy. The president will guide them in their efforts. He is a member of the Association of Fund raising Professionals. His highest degree is an MBA.
61. Describe in detail the duties performed, hours worked, amount of compensation and an explanation as to how compensation for these individuals will be determined, if any.
62. No compensation will be paid to the volunteers carrying out the fund raising.
63. Financial statement
64. FY05
65. The proposed budget indicating the sources and amounts of income and expenses for FY06 is attached.
66. Public Charity classification
67. Shaving Israel wants to be a public charity under 170 (b) (1) (A) (vi) and 509 (a) (1)
68. Copies of all minutes for the past 6 meetings attached
69. Copy of any flyers, brochures or newsletters
70. Shaving Israel wants to be included the news articles in generated in the last year as well as all printed material.

Thank you very much for your assistance over the phone. I have also enclosed our newly approved bylaws.

Best wishes for the holiday season and a healthy New Year.

Sincerely,

Joel Levy
President
Shaving Israel