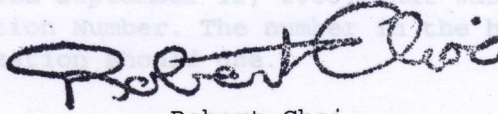


SHAVING ISRAEL

Sincerely,

This supersedes our letter dated September 17, 2005 that was issued with an incorrect Employer Identification Number. The heading of this letter is the one your organization should use.



Robert Choi
Director, Exempt Organizations
Rulings and Agreements

Enclosures: Publication 4221-PC
Statute Extension