Dunited States Committee

Dear Sir/Madam: .

proznization.

Sports For Israel; Inc.

1926 Arch Street, 3rd Floor Philadelphia, PA 19103-1444

Director

Internal Revenue Service

31 Hopkins Plaza, Baltimore, Md. 21201 Employer Identification Number: 13-1810938

Department of the Treasury

Person to Contact:

Telephone Number: (301 962-6058

EP/EO Tax Examiner

Refer Reply to: EP/EO:TPA Room 817 Date: July 15, 1992 This is in response to your inquiry dated July 15, 1992 , requesting a copy of the letter which granted tax exempt status to the above named

organization is not a private foundation because it is described in section(s) 509(a)(1)and 170(b)(1)(A)(vi). Donors may deduct contributions to you under section 170 of the Code. A copy of our letter certifying the status of the organization is not available, however, this letter may be used to verify your tax-exempt status. Because this letter could help resolve any questions about your exempt status, it should be kept in your permanent records.

Our records show that the organization was granted exemption from Federal

Income Tax under section 501(c)(3) of the Internal Revenue Code effective July 1954 . We have also determined that the

> Sincerely yours. District Director