Internal Revenue Service

District Director

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Yad Yisroel, Inc. c/o Yaakov D. Shteinerman 4616 16th Avenue Brooklyn, NY 11204-1104

Department of the Treasury

10 MetroTech Center 625 Fullon Street Brooklyn, NY 11201

Date: AUG 1 1 1997

Person to Contact: Patricia Holub Contact Telephone Number: (718) 488-2333 EIN: 11-3150521

Dear Sir or Madam:

Reference is made to your request for verification of the tax exempt status of Yad Yisroel, Inc.

A determination or ruling letter issued to an organization granting exemption under the Internal Revenue Code remains in effect until the tax exempt status has been terminated, revoked or modified.

Our records indicate that exemption was granted as shown below.

Sincerely yours,

(Patricia Holub)

Patricia Holub Manager, Customer Service Unit

Name of Organization: Yad Yisroel, Inc.

Date of Exemption Letter: August 1993

Exemption granted pursuant to section 501(c)(3) of the Internal Revenue Code.

Foundation Classification (if applicable): Not a private foundation as you are an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.