

**Internal Revenue Service**

**Date:** February 18, 2005

RIVERDALE FRIENDS OF HATZALA INC  
% WILLIAM FRENKEL  
4555 HENRY HUDSON PKWY  
RIVERDALE NY 10471-3836 557

**Department of the Treasury**  
**P. O. Box 2508**  
**Cincinnati, OH 45201**

**Person to Contact:**

Laura A. Botkin 31-08415  
Customer Service Specialist

**Toll Free Telephone Number:**  
**8:30 a.m. to 5:30 p.m. ET**  
877-829-5500

**Fax Number:**

513-263-3756

**Federal Identification Number:**

13-3537418

Dear Sir or Madam:

This is in response to your request of February 18, 2005, regarding your organization's tax-exempt status.

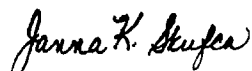
In September 1994 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Janna K. Skufca, Director, TE/GE  
Customer Account Services