

In reply refer to: 0248674152 Mar. 21, 2011 LTR 4168C E0 20-8021512 000000 00

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FRIENDS OF YASHAR L CHAYAL INC % LESLIE ADLER 9100 S DADELAND BLVD STE 1600 MIAMI FL 33156-7817



025139

Employer Identification Number: 20-8021512
Person to Contact: MS IVEY
Toll Free Telephone Number: 1-877-829-5500

Dear TAXPAYER:

This is in response to your Mar. 10, 2011, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in FEBRUARY 2010.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Please refer to our website www.irs.gov/eo for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

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

Sincerely yours,

S. A. Martin, Operations Manager Accounts Management Operations



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CUT OUT AND RETURN THE VOUCHER AT THE BOTTOM OF THIS PAGE IF YOU ARE MAKING A PAYMENT, EVEN IF YOU ALSO HAVE AN INQUIRY.

The IRS address must appear in the window. 0248674152

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Use for payments

Letter Number: Letter Date

LTR4168C_ 2011-03-21

Tax Period

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208021512

FRIENDS OF YASHAR L CHAYAL INC % LESLIE ADLER 9100 S DADELAND BLVD STE 1600 MIAMI FL 33156-7817

INTERNAL REVENUE SERVICE P.O. Box 2508 Cincinnati OH 45201 Irladaldaadalllaanadlladd