INTERNAL REVENUE SERVICE P. C. BOX 2508 CINCINNATI, OH 45201

Date:

JAN 1 8 2011

BNAI RAPHAEL CHESED ORGANIZATION INC 2917 AVENUE K BROOKLYN, NY 11210

Employer Identification Number: 80-0196677 DLN: 100209060 Contact Person: TRACI D BERRY ID# 95129 Contact Telephone Number: (877) 829-5500 Accounting Period Ending: December 31 Public Charity Status: 170(b)(1)(A)(vi)Form 990 Required: Yes Effective Date of Exemption: June 15, 2010 Contribution Deductibility: Yes Addendum Applies: No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

BNAI RAPHAEL CHESED ORGANIZATION

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

Robert Choi

Director, Exempt Organizations Rulings and Agreements

Enclosure: Publication 4221-PC