



THE JACOB RADER MARCUS CENTER OF THE
AMERICAN JEWISH ARCHIVES

MS-763: Rabbi Herbert A. Friedman Collection, 1930-2004.

Series H: United Jewish Appeal, 1945-1995.

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Israel Emergency Fund. 1968.

For more information on this collection, please see the finding aid on the
American Jewish Archives website.

1968 CAMPAIGN FOR THE ISRAEL EMERGENCY

THERE IS NO PEACE

There is no peace in the Middle East.

There has been no real cease to the "cease-fire" of June 10. There has not been a negotiating meeting between Israel and the Arabs. Guerilla war has replaced conventional war. Israel is invaded almost daily--invaded by saboteurs who bomb and kill. Since June it has captured, killed, or wounded over 700.

Fighting continues to erupt along the Suez and the Jordan. This smoldering conflict is so serious that recently Defense Minister Moshe Dayan cancelled his scheduled conferences with high officials of our government because he needed to be on the scene.

ISRAEL IS FIGHTING FOR ITS LIFE

Israel is still fighting for its very life. In a military way, the time since the June war has served Israel's enemies well. They have more than replaced in quantity and quality what they lost during those six devastating days. But Israel has not.

There was little jubilation in Israel after June 10. There is even less now. People understand the somber reality. They know that difficult times are ahead.

THE SACRIFICES--AND COSTS--GROW

They are making every sacrifice they can--the dislocation of their economy, the heavy taxes they are paying for the armaments that eat up most of the government budget, their voluntary loans to the government on top of their taxes.

The costs are tremendous. The facts on these hundreds of millions of dollars have been shared with leaders of the Council of Jewish Federations and Welfare Funds and the United Jewish Appeal. They are mountainous costs for their own survival, which only the people of Israel can carry--for armaments, shelters,

(more)

ISRAEL EMERGENCY - 2

widows and their families, the properties damaged, and for services in Sinai, Gaza, the Golan Heights and the West Bank.

Every one of these costs must be at the expense of someone's education, someone's welfare, someone's health. Before the war, Israelis were paying \$183 million for welfare services annually, \$206 million for care of the sick, \$365 million for education, \$48 million for agricultural settlement, and \$105 million for housing. Israel's people, with the most burdensome of taxes and massive debts, cannot carry the responsibilities for both defense and welfare by themselves.

TO CARRY PART OF THE BURDEN

In June, they turned to us and to our fellow Jews throughout the world to carry part of the burden of the dependent, the sick, the uneducated, the handicapped, the aged. We and our fellow Jews in other lands responded as never before.

The need continues more urgently now. Jews throughout the world are responding generously now. They understand that the Middle East is out of the headlines but not out of the crisis. The effects of the war continue.

Jews are still being rescued from the jails of Egypt into which they were thrown in June. The thousands who evacuated Libya are being maintained in Italy and moved to Israel; more than 15,000 who poured into France leaving everything behind in North Africa, are getting our help; others continue to move to freedom because we make it possible.

THE RESPONSE IN 1968

Those of our community leaders who saw the situation at first hand on the UJA Mission in Israel last fall expressed their conviction in the most eloquent terms anyone could. They, who had given \$5,260,000 for the Israel Emergency needs last year, increased that to \$6,160,000 this year. And that was in addition to their increase from \$2,502,000 for regular needs at home and abroad to \$2,840,000 this year.

(more)

ISRAEL EMERGENCY - 3

What these leaders demonstrated by their actions in Israel has continued in our local community campaigns. Most people are increasing their regular gifts. Many are increasing their Emergency Fund gifts even beyond the contributions made last summer. Many are maintaining their Emergency gifts at the 1967 level. A few who gave to such an extent from capital that the capital is no longer there, are still making wonderfully generous gifts to their utmost capacity--and working as never before to mobilize the greatest support their communities have ever poured out.

They understand that Israel's emergency today is even more critical. And they understand that the needs of our people at home--in our own communities across the continent--and in other countries around the world are mounting...that costs are mounting...and that we can meet our responsibilities abroad only as we continue to build a strong Jewish community here. We can give strength only from strength. And the Israeli leaders also understand that fully.

WHAT MUST BE DONE

What is happening in community campaigns is magnificent beyond words. What remains is to assure that this understanding will be as deep and as great among everyone--that every possible contributor will be given the opportunity to help in the same measure by being contacted personally. Everyone must be reached by individuals whose own actions make clear that this is not a solicitation but an historic mission, who understand fully their role in destiny--and who will bring that sense of opportunity and responsibility and destiny to everyone.

#

EF

5 January 1968

Mr. Michael Arnon

Herbert A. Friedman

You have informed me that Mr. Eshkol is seeing Mr. Blaustein Tuesday evening, 9 January at 9:00 p.m.

Mr. Blaustein has not yet made his 1968 contributions and has stated that he has not fully convinced that the situation in Israel warrants his repeating what he did in the Emergency campaign last year.

We would appreciate it very much if Mr. Eshkol would indicate to Mr. Blaustein that the situation is urgent and that he would expect Mr. Blaustein to at least repeat what he gave last year, if not actually increase it.

Mr. Blaustein's contributions were :

1967 Regular	\$200,000
1967 Emergency Fund	500,000

He should be asked to give more than this.

The other large contributor in Baltimore has already done so and this also should be pointed out to Mr. Blaustein. The other contributor is the Hoffberger family and they gave:

1967 Regular	\$184,500
1968 Emergency Fund	500,000
1968 Regular	190,000
1968 Emergency Fund	500,000

26 February 1968

Mr. Joseph Rosenblatt
First Security Bank Bldg.
Salt Lake City, Utah

Dear Joe:

I cannot tell you how nice it was to see you and the family last Thursday. Even though the visit was rushed, I feel that there was ample opportunity to bring you up-to-date on the full implications of the situation we are facing. I know you will do your very best to see whether it is possible to increase your Emergency Fund gift.

Mrs. White opened up the subject to me, quite voluntarily, as we were going down in the elevator after lunch. But the rush to get into the car and out to the airport was so great that she never really got to the point. All she started to say was that the children in California and she herself make separate and independent gifts. Since she voluntarily opened the subject, perhaps it would not be embarrassing for you to continue it with her. I would appreciate whatever you could do in that regard.

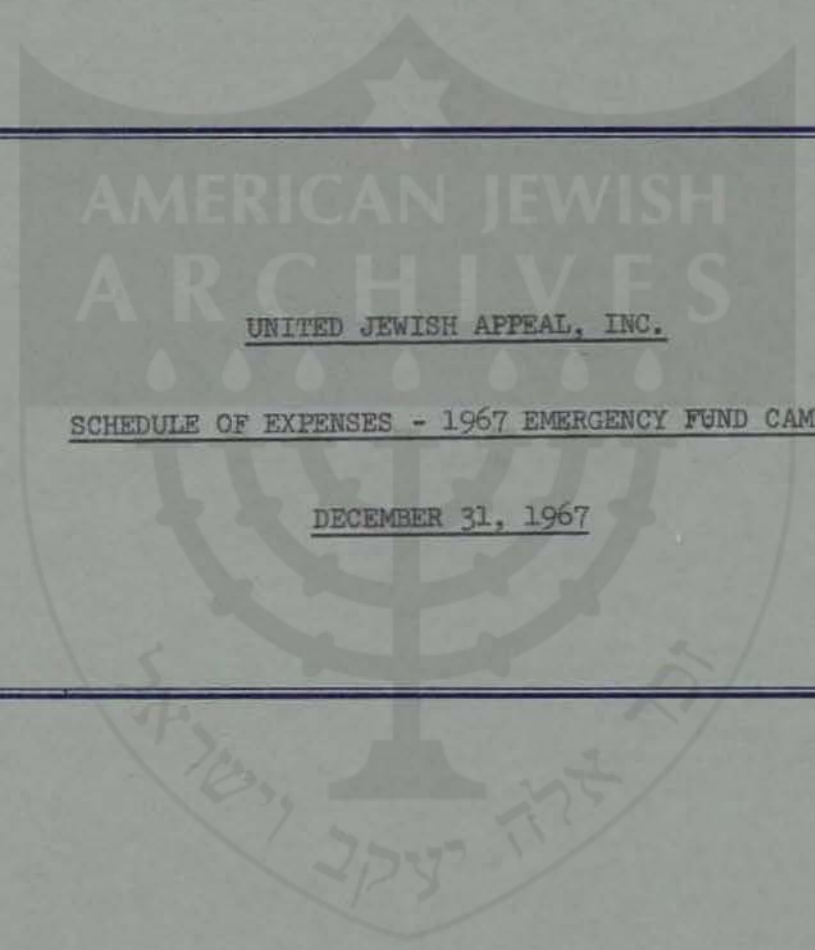
I have looked into the matter of Gil Wayne of Pomona, California. His home address is in Beverly Hills and he is a member of the Hillcrest C. C. His gift in 1967, made in Pomona, was \$1500 to the Regular and \$1500 to the Israel Emergency Fund. The implication is clearly given by the Pomona leadership that the above amount is only part of a much larger gift made to Los Angeles. The Los Angeles records, however, show no gift for either Gil Wayne or the Wayne Company. Anything you can do to obtain a reasonable gift from this gentleman would certainly be very much appreciated.

Hoping to see you again soon, I am,

As ever,

HAF:gb

Herbert A. Friedman



AMERICAN JEWISH
ARCHIVES

UNITED JEWISH APPEAL, INC.

SCHEDULE OF EXPENSES - 1967 EMERGENCY FUND CAMPAIGN

DECEMBER 31, 1967

LOEB & TROPER

CERTIFIED PUBLIC ACCOUNTANTS

270 MADISON AVENUE, NEW YORK, N. Y. 10016

LOEB & TROPER
CERTIFIED PUBLIC ACCOUNTANTS
270 MADISON AVENUE, NEW YORK, N.Y. 10016

February 29, 1968

United Jewish Appeal, Inc.
1290 Avenue of the Americas
New York, N.Y. 10019

We have examined the accompanying Schedule of Expenses of the 1967 Emergency Fund Campaign of the United Jewish Appeal, Inc. for the year ended December 31, 1967. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

Only direct costs and additive costs are included in this Schedule. Normal overhead costs were not charged to the Emergency Fund Campaign; they were charged to the 1967 Regular Campaign.

In our opinion, the accompanying Schedule presents fairly the direct costs and additive costs only of the 1967 Emergency Fund Campaign of the United Jewish Appeal, Inc. for the year ended December 31, 1967.

Loeb & Troper
CERTIFIED PUBLIC ACCOUNTANTS

UNITED JEWISH APPEAL, INC.

1967 EMERGENCY FUND CAMPAIGN ONLY - EXPENSES

YEAR ENDED DECEMBER 31, 1967

Temporary help and overtime.....	\$ 8,009.82
Executive staff travel within the United States.....	4,168.19
Overseas expenses.....	61,779.46
Speakers fees, travel and expenses.....	15,320.56
Volunteer speakers travel and expenses.....	46,847.52
Emergency Fund dinner and meeting expenses.....	13,603.63
Awards.....	19,898.10
Newsreel film.....	9,624.25
Motion pictures and T.V. spots.....	3,434.93
Tapes.....	4,016.71
Literature and printing.....	11,553.23
Advertising in general newspapers in major communities and of New York City.....	143,130.15
Jewish and Anglo-Jewish Press.....	28,885.39
Postage.....	6,429.69
Mail service.....	6,138.26
Mats.....	3,998.93
Photos.....	571.48
Public relations counsel expenses.....	4,000.00
Israel office expenses.....	1,216.90
Public relations - miscellaneous.....	1,285.09
Telex.....	15,825.21
Telegrams and cables.....	40,860.62
Telephone.....	25,584.18
Data processing costs.....	50,054.69
Stationery and printing.....	1,610.64
Xerox supplies.....	2,142.13
Office maintenance.....	1,570.50
Miscellaneous expenses.....	9,787.42
<u>Total.....</u>	<u>\$541,347.68</u>

FEB 9 1968

Clwing

IB

Emergency Fund

February 6, 1968

Mr. Herbert A. Friedman
Executive Vice Chairman
United Jewish Appeal
1290 Avenue of the Americas
New York, New York 10019

Dear Herb:

Despite the fact that any national organization of any worth may have declared itself as being deeply concerned with the plight of Jews overseas and the success of the Israel Emergency Fund, and even despite the fact that Israel-related organizations have been asked by Israeli and Jewish agency officials to give full priority to IEF, there is need for action to turn these requests into something having real meaning.

Incidents occur in communities from time to time which make it necessary for us to spend time and energy undoing harm, priceless time and energy for the efforts in which we are engaged. I am concerned about such things--possibly more so than professionals in other cities. I resent having those things for which we stand torn down or, at the very least, progress slowed by those who claim identification with our purposes.

Recently we had an incident with a major Israel-related womens' organization, which contains within its membership some of the most loyal and devoted communal workers. The president of that organization had received nothing from her national office to indicate the priority for the Israel Emergency Fund. The substance of any understandings on such subject matter has not been transmitted

027100175

Mr. Herbert A. Friedman
February 6, 1968
Page 2

by national organizations to their constituents. People in communities are affected by attitudes and directives of national organizations with which they happen to be associated. The strongest and best organized communities in this country face the reality of such directives to people in such communities. Even should on-going activity by the Pioneer Women, the Hebrew University, the Weizmann Institute, or any combination of such organizations cost seemingly small amounts of money to Federation and IEF campaigns, they cost substantially greater, undeterminable sums as a result of time spent by Federation staffs and leaders in maintenance of order, particularly in the midst of campaigns.

I believe that the Council of Jewish Federations & Welfare Funds and the United Jewish Appeal can help communities by doing things along these lines:

1. Arrange a strong communication from national religious bodies to synagogue leaders all over the country, asking them to give full support to the campaigns.
2. Every major national Jewish organization should be asked to send a directive to local units requesting not only full participation, but a report at the conclusion of the campaign regarding cooperation and efforts made by them to influence the giving of people. They might be asked to place some campaign content into meetings and newsletters.
3. The Rabbinical Advisory Committee of the United Jewish Appeal could send every rabbi in the United States the strongest possible kind of letter, calling on them to do their holy duty on behalf of the campaign--of course to speak from the pulpit and to serve as model givers. This might be accompanied by information regarding good giving, with specific examples.

027100776

Mr. Herbert A. Friedman
February 6, 1968
Page 3

9. Whereas in most years UJA material may have been particularly pertinent for the little city which campaigns primarily or almost entirely on behalf of the United Jewish Appeal, the Israel Emergency Fund changes that picture. Now major communities can use the right kind of material. Although the nature of the campaign requires quick follow-up rather than use of the usual spring period, the material that has come from the UJA and any other source which could be used for general distribution has been negligible. If you could speed along some usable material especially germane to the IEP, I believe it would be well used. But it would be necessary to have it now or it will come too late to have value.

I know full well that this letter may seem to you to be filled with trivia at a time when you are heavily involved. Hence I assure you that the suggestions are geared to what I believe are methods through which we may reduce some of the trivia which usurps our time and energies. I'm mindful, also, of some of the things going on in some cities, including the continuing conduct of major competitive activity, such as major Bond events even now in some cities as Federation campaigns attempt to get off the ground.

It was a great evening when you were here. I hope you left it with the knowledge that you were helpful and with a sense of achievement. We were right on target in connection with the three people you talked with. The contacts were precisely as we wished them to be, and so were the results. Thus, we served the present and did so without jeopardy to the future.

My very kindest regards.

Cordially,

Melvin S. Zaret

MSZ
bms

cc: Philip Bernstein, CJFWF
Irving Bernstein, UJA

027100177

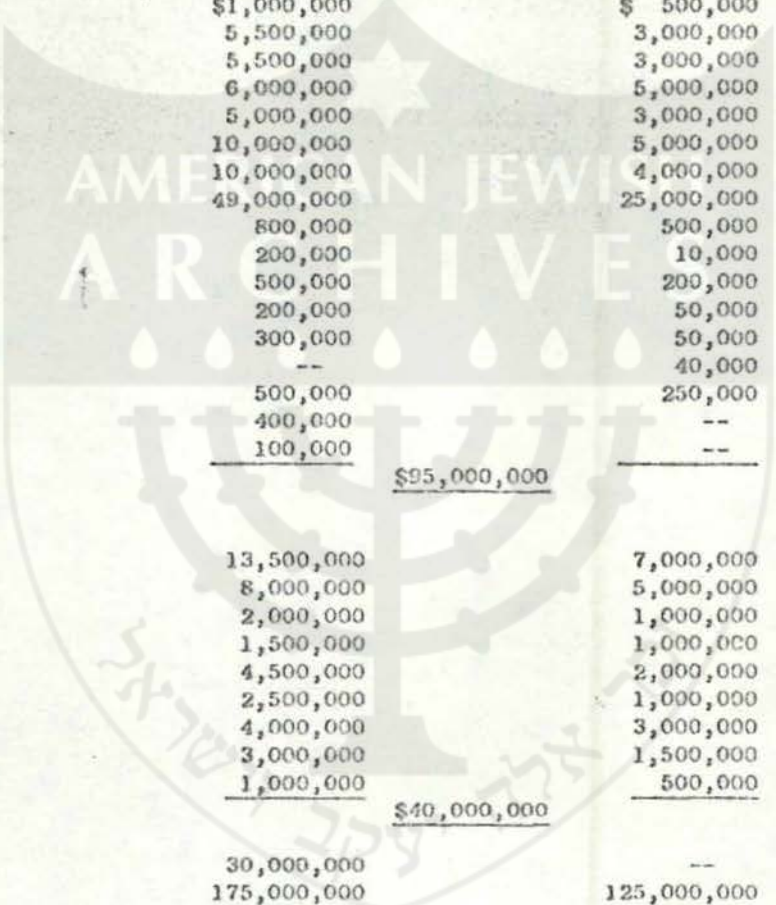
ISRAEL EMERGENCY FUNDS
1967 - 1968

Emerg

*Copy
EG
mm
NAF
7/19/68*

<u>COUNTRY</u>	<u>1967</u>	<u>1968</u> <u>(Estimates)</u>
<u>EUROPE</u>		
Austria	\$1,000,000	\$ 500,000
Italy	5,500,000	3,000,000
Belgium	5,500,000	3,000,000
Germany	6,000,000	5,000,000
Holland	5,000,000	3,000,000
France	10,000,000	5,000,000
Switzerland	10,000,000	4,000,000
England	49,000,000	25,000,000
Sweden	800,000	500,000
Norway	200,000	10,000
Denmark	500,000	200,000
Finland	200,000	50,000
Greece	300,000	50,000
Portugal	--	40,000
Spain	500,000	250,000
Turkey	400,000	--
Luxembourg	100,000	--
	<u>\$95,000,000</u>	<u>\$49,600,000</u>
<u>LATIN AMERICA</u>		
Argentina	13,500,000	7,000,000
Brazil	8,000,000	5,000,000
Uruguay	2,000,000	1,000,000
Peru	1,500,000	1,000,000
Venezuela	4,500,000	2,000,000
Columbia	2,500,000	1,000,000
Mexico	4,000,000	3,000,000
Chile	3,000,000	1,500,000
Various	1,000,000	500,000
	<u>\$40,000,000</u>	<u>\$22,000,000</u>
South Africa	30,000,000	--
USA	175,000,000	125,000,000
Canada	27,000,000	15,000,000
Australia - Asia	5,000,000	4,400,000
	<u>\$237,000,000</u>	<u>\$144,400,000</u>
GRAND TOTAL	<u><u>\$372,000,000</u></u>	<u><u>\$216,000,000</u></u>

027100170



X

UNITED JEWISH APPEAL

MARCH 5, 1968

RIVLIN
JEVAGENCY
JERUSALEM (ISRAEL)

ITT

CHAIRMAN OF MOTION PICTURE INDUSTRY DINNER TO BE HELD NEXT
JACK WARNER'S HOME MARCH TWELFTH IS ABE LASTFOGEL. HE IS
FRIGHTFULLY UPSET AT WEAKNESS OF DAYAN'S CABLE WHICH HE FEELS
CREATES NO SENSE OF URGENCY WHATSOEVER. HE WAS FINALLY WON
OVER BY SAPIR TO REACTIVATE THE MOTION PICTURE INDUSTRY FOR
THIS YEAR'S EMERGENCY FUND. THAT WAS NOT EASY TO ACCOMPLISH.
NOW THAT HE HAS BEEN PERSUADED THAT IT IS VITAL TO ISRAEL TO HAVE
ANOTHER EMERGENCY FUND HE CANNOT UNDERSTAND WHY IT IS
IMPOSSIBLE TO RECEIVE FROM DAYAN A VERY STRONG CABLE WHICH
WILL MAKE THE MEETING A SUCCESS. IMPERATIVE YOU ARRANGE DAYAN
SEND CABLE AS CLOSE AS POSSIBLE TO TEXT WHICH WE SENT YOU.
MEETING MARCH TWELFTH THEREFORE VERY LITTLE TIME AVAILABLE.

FRIEDMAN

X

UNITED ~~REXXXX~~ JEWISH APPEAL

MARCH 6, 1968

SAPIR
MEMOTZAR
JERUSALEM (ISRAEL)

KX ITT

LASTFOGEL MOST PLEASED YOUR COOPERATION AND UNDERSTANDING
STOP WOULD BE HAPPY TO RECEIVE CABLE FROM PRIME MINISTER WHICH
SHOULD BE SENT TO JACK WARNER 1801 ANGELO DRIVE BEVERLY HILLS
CALIFORNIA AND WHICH SHOULD BE AS CLOSE TO FOLLOWING TEXT AS
POSSIBLE QUOTE "ISRAEL WILL EVER BE GRATEFUL FOR THE GREAT
FINANCIAL AND MORAL SUPPORT IT RECEIVED FROM WORLD JEWRY LAST
JUNE STOP WE HAVE BEEN TOLD THAT IN THE UNITED STATES THE MOTION
PICTURE AND ENTERTAINMENT INDUSTRIES WERE RESPONSIBLE FOR
SPONTANEOUS AND INSTANTANEOUS MARSHALLING OF TREMENDOUS AID
STOP NOW WE MUST AGAIN COME TO YOU STOP AS THE WORLD KNOWS
OUR ARAB NEIGHBORS HAVE BEENFULLY RE-EQUIPPED MILITARILY WITH
IMPLEMENTS OF WAR THAT ARE EVEN SUPERIOR TO THE ONES WE
OVERCAME LAST JUNE STOP THE BELLIGERENCE OF THE ARABS TOWARD
ISRAEL HAS NOT CEASED STOP OUR BORDERS ARE CONTINUALLY BEING
VIOLATED BY ENEMY COMMANDOS STOP MANY OF OUR MEN WHO SHOULD
BE AT WORK ON THEIR FARMS AND IN THEIR BUSINESSES MUST CONTINUE
IN MILITARY SERVICE AND THIS HAS SERIOUS EFFECT ON OUR ECONOMY

PAGE TWO

STOP THERE ARE MANY DETAILS INVOLVING OUR PRESENT SITUATION WHICH I DO NOT WISH TO STATE IN THIS CABLE THEREFORE AM DEPUTIZING GENERAL GAVISH OF THE ISRAEL GENERAL STAFF TO PERSONALLY BRING A MESSAGE TO YOU AND YOUR LEADERS STOP ALL ISRAEL'S PEOPLE JOIN MEIN EXPRESSING OUR GRATITUDE FOR YOUR GENEROUS HELP IN THE PAST AND OUR CONFIDENCE IN YOUR CONTINUOUS RESPONSE UNQUOTE YOU MIGHT WISH TO SAY EITHER AT THE BEGINNING OR THE END THAT THIS IS A PRIVATE CABLE FOR USE ONLY AT THE MEETING AT MR. WARNER'S HOME AND NOT TO BE RELEASED TO THE PRESS OR PUBLISHED IN ANY WAY STOP HAVE NOT YET REACHED JACOB LOWY BUT HOPE TO XKEX FIND HIM BY TONIGHT STOP THANKS AGAIN FOR EVERYTHING REGARDS

FRIEDMAN

X

UNITED JEWISH APPEAL

MARCH 6, 1963

RIVLIN
JEVAGENCY
JERUSALEM (ISRAEL)

ITT

FORGET ABOUT DAYAN CABLE TO WARNER STOP SAPIR HANDLING
MATTER STOP THANKS ANYHOW REGARDS

FRIEDMAN

7 March 1968

Mr. Max Ascoli
The Reporter
660 Madison Avenue
New York, New York

Dear Mr. Ascoli:

I have been trying for many days to reach you on the telephone and have left several messages. I am sorry that we were not able to speak.

The purpose of my calls was to seek an appointment with you in order that I might bring you up-to-date in the analysis of the Israeli-Arab situation, concerning which I know you are interested. I have a feeling that the next few months will again be filled with some shocks and surprises.

I will be in New York on Monday, 11 March, and wonder whether it would be convenient for us to meet any time during that day. My telephone number is Pl 7-1500.

Looking forward to hearing from you, I am,

Sincerely yours,

HAF:gb

Herbert A. Friedman

March 12, 1968

Arnon's office called with following information:

Prime Minister sent following cable to Jack Warner:

FOR USE ONLY AT MEETING AT YOUR HOME AND NOT TO BE
RELEASED TO THE PRESS OR PUBLISHED IN ANY WAY QUOTE

(see attached)



COUNCIL OF JEWISH FEDERATIONS AND WELFARE FUNDS, INC.

NATIONAL OFFICE: 315 PARK AVENUE SOUTH, NEW YORK, N. Y. 10010

TELEPHONE: AREA CODE 212, 673-8200

August 14, 1968

AIRMAIL

Mr. Herbert R. Friedman
Hotel Semadar
Caesarea, Israel

Dear Herb:

As Irv Bernstien may have told you, I was in the office for just one day, on July 29, and then was on the West Coast for our meetings of the large city executives. I discussed your letter of July 22 preliminarily with Irv, and then went over the plans in the "Big 16 Executives" discussions and with some of our key lay people here on my return.

Regarding the September 13-15 meetings: the judgment here seems to be that we should invite all of the professional executives and campaign directors to the professional meeting on Friday, September 13; and that on Saturday we should have the campaign chairmen of all of the major cities -- perhaps those with Jewish populations of over 10,000 or 15,000, and with a geographical cross-section also of smaller ones. That is to keep the meeting to something like the proportion of last year which enabled everyone who had something to say, to do so. A much larger meeting would be a passive mass audience kind of affair, and could defeat the purpose. Our Board will then meet on September 15.

Our further discussions here have re-emphasized the basic acceptance of the continuing large-scale need, and the discussions have focussed on how best to meet these responsibilities to retain as much of the 1967-8 emergency gift levels as possible in 1969, and to help build in much higher giving standards in a number of cities for the future. The great differences in conditions among communities are readily apparent. And the theme that emerges is to take account of these realities with campaigns to fit their different conditions and circumstances, while giving all of them the national incentives and assistance that will help most. I am confident that we can work out a mutually acceptable basis and framework for this.

As soon as possible after you get back, it would be well for a few of us like Ed Ginsberg, Max Fisher, yourself and Irv Bernstein to meet with Lou Fox, Irv Blum, myself and Dan Rosenberg to work out what might best be presented to our meetings in September.

Gott Hammer told me of the further work which he and Maurice

Mr. Herbert R. Friedman
Caesarea, Israel

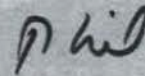
August 14, 1968
Page 2.

Boukstein concentrated on in Israel during the past couple of weeks, to make sure that there is complete clarity regarding the respective roles of the Government and the Jewish Agency in absorption work, with avoidance of anything which could impede maximum fund raising here.

I've also gotten many highly favorable reports of Sid Vincent's work, and I'm very pleased.

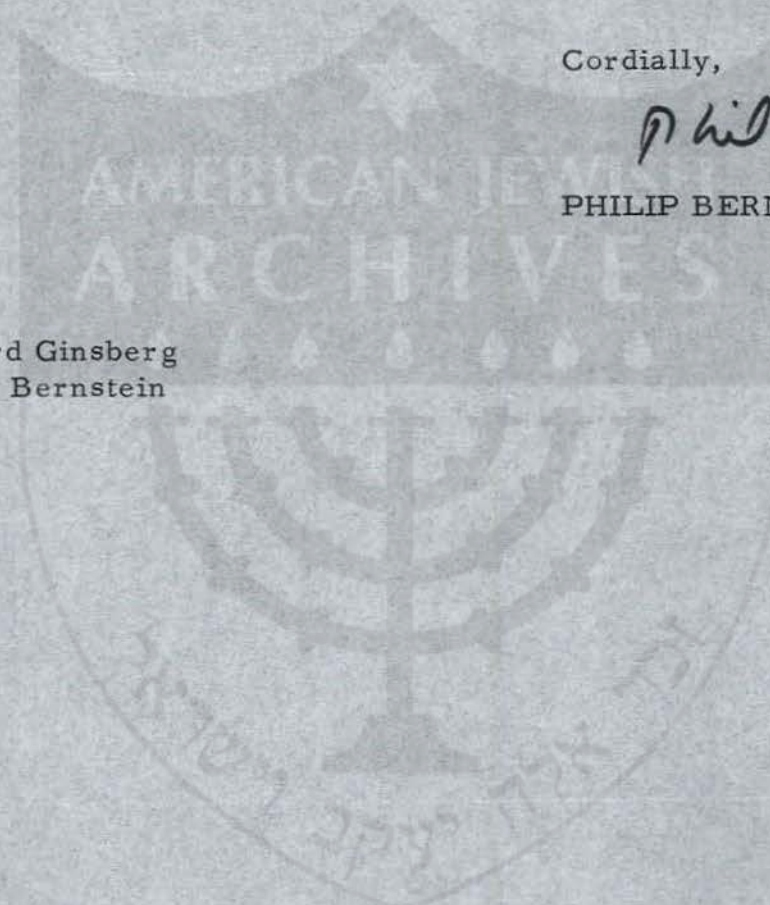
I hope that your summer has been a pleasant as well as productive one.

Cordially,



PHILIP BERNSTEIN

CC: Edward Ginsberg
Irving Bernstein



MADE IN THE U.S.A.
NEW YORK, N.Y.

How - mt sent this wire thru Amir on 9-2
Please file -

CODE

E.F.

Stouffer's

SOMERSET INN

3550 NORTHFIELD ROAD • SHAKER HEIGHTS, OHIO 44122 • AREA CODE 216 • 752-5600

SAPIR

PRIME MINISTERS OFFICE

~~★~~ AND ADVICE
NEED INFORMATION IN ORDER TO CONVINC LEADERSHIP
NECESSITY ANOTHER EMERGENCY CAMPAIGN ~~STOP~~ PLEASE
ANSWER FOUR QUESTIONS
~~GIVE ME~~ FOLLOWING AS QUICKLY AS POSSIBLE ONE KASHTI
TOLD ME ~~SAY~~ MILITARY BUDGET WOULD BE 3.2 BILLIARD POUNDS OUT OF
TOTAL BUDGET 6 BILLIARD IS THIS FOR PERIOD BEGINNING NEXT
APRIL 1969 UNTIL APRIL 1970 STOP TWO DID KASHTI GIVE
DETAILED LIST OF MAJOR ^{MILITARY} ITEMS TO PINCUS IF SO I WILL
GET FROM HIM IF NOT PLEASE SEND TO ME IMMEDIATELY
STOP THREE IS IT YOUR PRESENT OPINION THAT THIS ^{MILITARY} BUDGET
IS PEAK AND THAT THE 1970-71 BUDGET WILL BE SMALLER
~~NOT~~ BARRING OF COURSE FULL WAR STOP REASON
FOR THIS QUESTION IS OBVIOUS WE HAVE BETTER CHANCE PUT
ACROSS ^{THIRD EMERGENCY CAMPAIGN} ~~STOP~~ CAMPAIGN IF WE SAY NEXT YEAR REPRESENTS PEAK
NEEDS AND WE CAN FORESEE REDUCTIONS IN YEARS AHEAD ^{STOP} ~~REWARDS~~
FOUR YOU KNOW DIFFICULTIES OF USING SLOAN EMERGENCY FUND
AGAIN I AM THINKING OF USING ISRAEL SURVIVAL FUND ~~FREEDMAN~~
DO YOU THINK REWARDS.

FRIEDMAN

ראש הממשלה
THE PRIME MINISTER

Jerusalem, 25 August 1968

Mr. L. Fox,
Council of Jewish Federations and Welfare Funds,
315 Park Avenue South,
New York, N.Y.

Dear Lou,

The swift and comprehensive rehabilitation of the armies of the surrounding countries and the threat of renewed war have forced us to assume a defence burden of unprecedented magnitude. Increased immigration also involves increased budgets. These two items, when added together, amount to enormous sums.

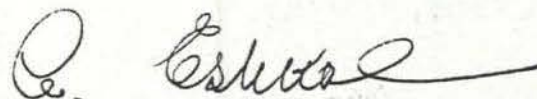
In these circumstances, it is crucial that the financial participation of world Jewry be maintained and enhanced in the fields of immigration, youth work, health, education, welfare, housing and agriculture.

I understand that you are having a meeting in September to discuss the framework in which the campaign for 1968-69 will be conducted and to decide on whether, side by side with the regular campaign, there also be a separate listing of the emergency campaign. I have no doubt that in approaching this question, you will show the same understanding and vision which throughout have characterised your actions since June 1967.

Ambassador Rabin will convey to you our considerations here orally.

With warm personal regards,

Sincerely yours,



Levi Eshkol



November 13-17
1968

memo

[Handwritten initials]
EF

September 6, 1968

TO: EXECUTIVES

MEETING - FRIDAY, SEPTEMBER 13, 1968

The daily events continue to add to the urgency of our meetings next weekend to plan for our 1969 campaigns. This has been underscored by the letter just received from the Prime Minister of Israel.

We are looking forward to your participation in helping to shape what should be done. You know, too, that you are most welcome to attend the committee meetings that will be held through the weekend, and the Board of Directors meeting on Sunday, September 15, beginning at 9:30 a.m. and running to 4:00 p.m. at the Waldorf Astoria Hotel.

PHILIP BERNSTEIN
Executive Vice-President

International Telegram Via



Word Count _____ Full Rate Unless Checked (✓)

EF

Full Rate Letter Telegram Service (LT)

Date **SEPT. 12, 1968**

Sender's Name and Address
UNITED JEWISH APPEAL

To
**RIVLIN HERZOG
JEVAGENCY
JERUSALEM (ISRAEL)**



ITT

insert "ITT"

AS RESULT DISCUSSIONS HERE WITH GINSBERG FRIEDMAN OTHERS INVOLVED MY OPINION IS THAT PM MUST SEND SPECIAL PLANE TO PICK UP THESE PEOPLE AND RETURN THEM INORDER INDUCE THEM TO COME AND THAT THIS INFORMATION BE MADE AVAILABLE TO THEM IN PM'S ORIGINAL LETTER OF INVITATION TO FIFTEEN SIXTEEN ~~BY~~ OCTOBER MEETINGS. AM CONVINCED THAT THIS ONE TECHNICAL ITEM OF AIRPLANE NECESSARY INORDER GIVE US A CHANCE FOR REASONABLE ATTENDANCE

PINCUS

• from Herbert A. Friedman

Advertisements in Israeli newspapers calling upon Israeli citizens to buy defense bonds, use the slogan "Security comes high" and offers the following examples:

- one jet plane costs I£ 6.5 million
- training of one jet pilot costs I£ 1 million
- one flying hour costs I£ 3000
- one tank costs I£ 1 million
- one tank shell fired costs I£ 350
- one ^{air to} ground rocket costs \$ 200
- one shell of 30mm. antiaircraft ammunition costs \$ 8
- routine exchange of artillery fire on Jordan River costs \$ 50,000

casualties June 10 (end of war)
until April 30

from Herbert A. Friedman

79	soldiers	Killed in action
30	civilians	" " "
56	sailors	on Elath
69	"	" Dakar (sub)

234

311

42

353

about

"

100	Arab terrorists	Kill-d
42	"	wounded
1640	captured	
330	placed on trial	so far

REASONS FOR FIFTY MILLION DOLLAR
MINIMUM CASH COLLECTION CAMPAIGN

Cash flow is a worrisome matter again. After the tremendous outpouring of 1967, there has been a ~~serious~~ slowdown during the first 5 months of 1968 which is now quite serious. The ^{new} pledges for the 1968 campaign have been quite inspiring - but there has been ^{virtually} no accompanying transmission of cash.

The implications of this were discussed at length with Mr. Ginsberg and Rabbi Friedman when they were in Israel in May. Both men promised the Israeli officials to do everything possible to accelerate the cash flow - with special emphasis to be placed on ^{bringing in} the outstanding balances of 1967 and prior years, both regular and emergency fund, amounting to some \$35 million. Pledges on the ^{current} 1968 campaign already amount to scores of millions, and efforts will be made to obtain payment on these as well.

The ~~reason~~ ^{effects of the cash slowdown are} for the critical - almost disastrous - for Israel. Because of the political-military situation, with no peace, continuous guerrilla warfare, necessity for ^{replenishment of} ~~equipment~~, equipment, maintenance of larger forces for longer time, and large purchases of hardware, the ~~total~~ cash outlay mounts each month and has by now become a staggering amount. At the same time, the home front expenses continue for all the social welfare, health, education, immigration, absorption needs - and when our cash flow fails to meet these costs - the government must step in, and this jeopardizes their ability to handle the military costs. They cannot do both ^{parts} - we said we would do the philanthropic ^{job} ~~half~~ ^{part} ~~but we~~ ^{fallen} ~~are~~ ^{already} behind \$51 million ^{this is the minimum amount we} ~~we~~ must make ~~it~~ up by the end of June.

we estimate that at the present rate, we will have

PHILANTHROPIC COSTS.

Jan. 1 - June 30, 1968
Allocations and Commitments

Immigration and Absorption	\$ 3,432,000
Social Welfare	6,303,000
Health Services	7,860,000
Education	10,875,000
Inst. Higher Learning	17,179,000
Youth Care	2,040,000
Agricultural Settlements	22,849,000
Immigrant Housing	15,300,000
Administration	855,000
	86,693,000

Allocations and Commitments for first six months	86,693,000
Remittances, as of including estimated amounts, at present rate,	35,525,000
Six-month Cash Deficit	51,168,000

MILITARY COSTS 1968

General Information

annual defense budget - approx. \$630 million per year, which is 35% of the entire budget and 17% of the GNP (for comparison U.S. defense costs are 9% of GNP and average European country is 4 to 5%). These figures are double ~~the~~ the pre-war figures.

- longer army service - 36 months
- longer reserve duty - 2 months per year
- standing army - 25% above normal

SPECIFIC ITEMS - approx. \$225 million - PARTIAL LIST

1. PLANES - MIRAGE - \$60-65 million paid, ~~and~~ money is tied up, planes not delivered
 SKYHAWKS - being delivered steadily each month, cost ~~is~~ approx. \$60 million
2. HELICOPTERS - approx. \$30 million
3. SUEZ - SINAI - fortifications, along 100 miles of Canal; roads throughout Sinai, for support; water line across desert; maintenance of airbases - approx. \$50 million
4. JORDAN BORDER - electronic fence along 160 miles; fortifications; shelters, concrete roof, hardtopping roads in all farm settlements along Jordan; Notal points - \$35 million

5. REPLISHMENT OF AMMUNITION and GENERAL EQUIPMENT -
 involving two phases; purchase of finished products from various countries, and increasing internal production through purchase of manufacturing facilities \$50 million

With ^{1968 partial} these military costs ~~for~~ ^{for purchases} as tremendous as this, and bills to be met in cash, monthly, aside from the actual monthly maintenance cost of the army - it is no wonder that a ^{cash} slowdown on our part becomes a matter of almost separate concern. If we ~~to~~ fall ⁵ behind on the Philanthropic costs - and the government has to pick up that bill - we will be responsible for seriously jeopardizing the security position.

We must maintain the level of support for those items for which we have assumed responsibility. Otherwise we will be guilty of a terrible crime. The whole problem can be solved by hard work, because there are enough ~~enough~~ pledges to ^{produce} ~~produce~~ this amount of cash. The job must be done and can be done - at least \$50 million in cash by June 30.

QUOTES

General Moshe Dayan made the following statement on 25 September:

"I cannot say that there are any possible attempts made in the Arab countries to find a peaceful solution for the Arab-Israel conflict. The opposite is true. We must, therefore, be ready for a possible war. Such a possibility looks today more realistic than a few months ago."

Minister Pinchas Sapir, speaking on 27 September, said: "We are in the same danger as in 1967, and I am not making a panic. Nobody can say what will happen. The Arabs will start immediately if they think we are weak. We must be strong enough so they will think twice before starting."

GOODELL, MOSS & ROSE
ATTORNEYS AT LAW

EDWARD GOODELL
ALLEN MOSS
HERBERT B. ROSE

ARTHUR L. FRANK
KENNETH DuBROFF

535 FIFTH AVENUE
NEW YORK, N. Y. 10017
TELEPHONE MURRAY HILL 7-1806
AREA CODE 212
CABLE "GOODMORLEX NEWYORK"

October 21, 1968

Mr. Nathan Barnet
Executive Director
Jewish Federation of Delaware
701 Shipley
Wilmington, Delaware 19801

Re: Israel Emergency Fund

Dear Mr. Barnet:

We are counsel for the United Jewish Appeal, Inc. Your inquiry as to the deductibility of contributions to the Israel Emergency Fund of the United Jewish Appeal, Inc. has been referred to us for reply.

As you are aware, the United Jewish Appeal, Inc. is a tax-exempt organization. It is listed in Internal Revenue Service Publication No. 78 (revised to December 31, 1966) - "Cumulative List of Organizations Described in Section 170(c) of the Internal Revenue Code of 1954."

The Israel Emergency Fund is not a separate legal entity, but rather the name of a campaign conducted by the United Jewish Appeal. The Israel Emergency Fund campaign is no different than prior United Jewish Appeal campaigns conducted by it for the purpose of supplementing its regular annual campaigns in order to obtain additional funds to meet increased humanitarian needs. In the case of the Israel Emergency Fund campaign, as in the case of such prior campaigns, the additional gifts were solicited solely for the reason that they were required for United Jewish Appeal's charitable purposes in order to meet additional humanitarian needs that could not be satisfied on the basis of customary regular campaign contributions.

Mr. Nathan Barnet

-2-

October 21, 1968

The funds derived as the result of the Israel Emergency Fund campaign were devoted by the United Jewish Appeal to the same charitable humanitarian causes for which it conducts its regular annual campaigns. Those are the purposes for which it was organized and which serve as the basis for its standing as a tax-exempt organization and its inclusion in the "Cumulative List" mentioned above.

Consequently, although a contributor's check may have been drawn payable to the order of The Israel Emergency Fund, the intended payee and the actual recipient of the contribution was the United Jewish Appeal, Inc.

Since, as is noted above, contributions to the United Jewish Appeal, Inc. qualify for an income tax charitable deduction, contributions to it for its Israel Emergency Fund campaign also qualify for such deduction.

If you require anything further, please advise.

Very truly yours,

HBR/js

Herbert B. Rose

AIR MAIL

/BCC: Mr. Herbert Rosenstein

INVITEES TO PRIME MINISTER SPECIAL MEETING
 NOVEMBER 19-20, 1968

87

PM
 LETTER
 SENT

		<u>1967</u>	<u>1968</u>
Herb Alpert	R	250	
A-M Records	E	250,000	150,000
1416 N. LaBrea Los Angeles, Calif.			
Walter Annenberg	R	45,000	35,000
Philadelphia Inquirer	E	1,000,000	-
400 N. Broad Street Philadelphia, Pa.			
Lester Avnet	R	40,000	40,000
Avnet, Inc.	E	250,000	310,000
1271 Ave. of Americas New York City			
Charles Bassine	R	250,000	250,000
Spartans Industries, Inc.	E	1,300,000	1,400,000
1180 Ave. of Americas New York City			
including: Eugene Ferkauf 187-06 Grand Central Pkway Jamaica, N.Y.			
Murray Sussman 111 Eighth Avenue New York City			
Arthur B. Belfer	R	40,000	40,000
A.B. Belfer Corp.	E	300,000	162,000
630 Third Avenue New York City			
including: Robert A. Belfer A.B. Belfer Corp 630 Third Avenue New York City			
Jack Saltz A. B. Belfer Corp. 630 Third Avenue New York City			

		<u>1967</u>	<u>1968</u>
Jacob Blaustein	R	200,000	200,000
The Blaustein Bldg.	E	500,000	250,000
1 N. Charles St.			
Baltimore, Md.			
Aron Chilewich	R	18,000	36,000
Chilewich Corp.	E	210,000	220,000
120 Wall St.			
New York City			
Col. Henry Crown	R	68,500	100,000
General Synamics Corp &	E	250,000	100,000
Mat. Ser. Div.			
300 W. Washington St.			
Chicago, Ill.			
George Farkas	R	-	
Alexander's	E	250,000	50,000 Comb.
Fordham Rd. & Gr. Concourse			
Bronx, N.Y.			
Max Feldberg	R	65,000	75,000
New England Trading Corp.	E	250,000	150,000
1 Mercer Rd.			
Natick, Mass.			
Max M. Fisher	R	185,000	150,000
2210 Fisher Bldg.	E	300,000	300,000
Detroit, Mich.			
Abraham Goodman	R	45,000	45,000
969 Newark Turnpike	E	150,000	pending
Kearny, N.J.			
including: Jacob Goodman			
969 Newark Turnpike			
Kearney, N.Y.			
Louis Hamburger	R	200,000	212,000
Production Steel Co.	E	375,000	112,000
20001 Sherwood			
Detroit, Mich.			
including: Samuel Hamburger			
Production Steel Co.			
20001 Sherwood			
Detroit, Mich.			
Maxwell Jospey			
Production Steel Co.			
20001 Sherwood			
Detroit, Mich.			
Ben Fixman	R	26,000	36,000
Diversified Metals	E	100,000	125,000
123 Byassee Dr.			
Hazelwood, Mo.			

Jerold C. Hoffberger	R	199,500	190,500
National Brewing Co.	E	500,000	500,000
3720 Dillon St. Baltimore, Md.			

including: Leroy E. Hoffberger
Hoffberger & Hollander
215 N. Calvert St.
Baltimore, Md.

Charles H. Hoffberger
Merchants Terminal Corp.
501 N. Kresson St.
Baltimore, Md.

Ludwig M. Jesselson	R	75,000	75,000
Philipp Brothers	E	600,000	pending
350 Park Avenue New York City			

(with Matan & Ullman Fdns)

including: Leo Forchheimer
Philipp Brothers
350 Park Ave.
New York City

Joseph Kahn	R	35,000	35,000
1 Chase Manhattan Plaza	E	100,000	175,000
New York City			

including: Norman Kahn
1 Chase Manhattan Plaza
New York City

Sam Kahn
1 Chase Manhattan Plaza
New York City

Howard Pack
1 Chase Manhattan Plaza
New York City

Jac Lehrman	R	100,000	100,000
2839 Chesterfield Pl. N. W.	E	150,000	150,000
Washington, D. C.			

		<u>1967</u>	<u>1968</u>
Philip J. Levin	R	27,500	4,500
893-917 Route 22	E	250,000	100,000
N. Plainfield, N. J.			
Richard Levitt	R	41,000	41,000
Dial Finance Co.	E	250,000	60,000
207 9th St.			
Des Moines, Iowa			
William J. Levitt	R	30,000	pending
Levitt & Sons	E	1,000,000	
Lakevill Rd.			
Lake Success, N. Y.			
Isadore Lipschutz	R	75,000	75,000
1270 Ave. of Americas	E	150,000	175,000
New York City			
Leon Lowenstein	R	17,500	17,500
M. Lowenstein & Sons, Inc.	E	300,000	260,000
1430 Broadway			
New York City			
Joseph I. Lubin	R	50,000	50,000
250 Park Avenue	E	100,000	150,000
New York City			
Charles Mayer	R	250,000	250,000
J. H. Taylor Construction Co.	E	250,000	-
31 Union Square			
New York City			
Roger Milliken	R	3,000	pending
Deering Milliken Inc.	E	300,000	
1045 Ave. of Americas			
New York City			
William S. Paley	R	30,000	50,000 comb.
William S. Paley Fdn. Inc.	E	250,000	
51 West 52nd Street			
New York, N. Y.			
Milton J. Petrie	R	25,000	
Petrie Stores Corp.	E	500,000	
45 West 18th St.			
New York City			

Sal Kettay

R
E

50,000
270,000

50,000
270,000

		<u>1967</u>	<u>1968</u>
Jay Phillips	R	80,000	90,000
Ed Phillips & Sons Co.	E	250,000	160,000
2345 N. E. Kennedy St. Minneapolis, Minn.			
Leonard Ratner	R	138,000	150,000
Forest City Material Co.	E	250,000	250,000
10800 Brookpark Rd. Cleveland, Ohio			
Harold L. Renfield	R	114,000	105,000
425 Park Avenue	E	137,000	
New York City			
including: Saul Reinfeld			
425 Park Avenue			
New York City			
Charles Revson	R	140,000	150,000
Revlon, Inc.	E	200,000	100,000
666 Fifth Avenue New York City			
Meshullam Riklis	R	46,000	50,000
Rapid American Corp.	E	100,000	450,000
711 Fifth Avenue New York City			
Louis Rogow	R	25,000	50,000
65 High Ridge Rd.	E	125,000	200,000
West Hartford, Conn.			
Leonard Rosen	R	130,000	50,000
Gulf American Land Corp.	E	200,000	50,000
7886 Biscayne Blvd. Miami, Fla.			
Lewis. Rosensteil	R	25,000	pending
Schenley Industries	E	250,000	
1290 Ave. of Americas New York City			
Chester H. Roth	R	65,000	130,000
Kayser Roth Corp.	E	100,000	200,000
640 Fifth Avenue New York City			

		<u>1967</u>	<u>1968</u>
Maurice J. Saltzman	R	150,000	150,000
Bobbie Brooks, Inc.	E	210,000	75,000
3830 Kelley Ave. Cleveland, Ohio			
Peter J. Schweitzer	R	126,440	100,000
261 Madison Avenue	E	100,000	100,000
New York City Including William Schweitzer			
Jesse Shwayder	R	108,500	108,500
Samsonite Corp.	E	140,000	175,000
1050 S. Broadway Denver, Colo.			
Mrs. Edgar B. Stern	R	41,000	41,000
11 Garden Lane	E	250,000	150,000
New Orleans, La.			
Robert Stevens	R	25,000	25,000
J. P. Stevens & Co.	E	250,000	250,000
1460 Broadway New York City			
Julius Stulman	R	12,000	12,000
Israel Discount Bank	E	238,000	138,000
511 Fifth Avenue New York City including: Stephen L. Stulman Israel Discount Bank 511 Fifth Avenue New York City			
Edward A. Suisman	R	150,000	75,000
Suisman & Blumenthal, Inc.	E	250,000	100,000
500 Flatbush Avenue Hartford, Conn.			
Ben Swig	R	170,000	170,000
Fairmont Hotel	E	250,000	250,000
San Francisco, Calif. including: Jack D. Weiler 437 Madison Avenue New York City			
Robert Arnow 437 Madison Avenue New York City			

1967

1968

William I. Wishnick
277 Park Avenue
New York City

R
E

120,000
100,000

120,000
130,000

Including: Robert Wishnick
277 Park Avenue
New York City



MEMORANDUM

Date November 20, 1968

To Mr. Herbert A. Friedman

From Herbert Rosenstein

Subject Tax-Exempt Status - EMERGENCY FUND

I spoke with Edward Goodell regarding the above. Mr. Goodell said that we did not file any request with the Internal Revenue Service for a ruling as to the tax-exempt status of the Emergency Fund. He felt that it would be unwise to make an application for a tax-exempt ruling since it is automatically tax-exempt by being an integral part of the United Jewish Appeal, Inc.

We have had several inquiries regarding the tax-exempt status of the Emergency Fund, and I am attaching copy of a typical letter answering one of these inquiries.

I suggest that we have Herbert B. Rose send a similar letter to Karl Friedman.

HR:FF
Enc.

cc - Irving Bernstein

Sent 67

UNITED JEWISH APPEAL, INC.

1290 Avenue of the Americas
New York, N. Y. 10019

MEMORANDUM

Date November 22, 1968

To Mr. Herbert A. Friedman

From Herbert Rosenstein

Subject Emergency Fund - Birmingham, Alabama

Herbert B. Rose reported to me his conversation with Karl Friedman.

Herb Rose said that Karl Friedman was quite excited and indicated that if the tax-exempt status of the Emergency Fund was not clarified, Birmingham might not want to run a 1969 Emergency Fund.

Herb Rose explained to Karl Friedman that any problems that have sprung up on the Emergency Fund had come from local district IRS offices and not from Washington. At this point, the Birmingham problem involves one agent auditing one return, although it is the return of a substantial contributor.

Herb Rose is sending to Karl Friedman our usual explanatory letter regarding the Emergency Fund plus a copy of the Simpson, Thacher and Bartlett letter. In the letter to Karl Friedman, Herb Rose will confirm that this problem upon arising in other jurisdictions was readily resolved by submission to the agent of the documents he is sending to Karl Friedman.

Herb Rose assured Mr. Friedman that if the problem is not resolved at the agent level, we would review the matter with the local district director and pursue it further if necessary.

Herb Rose reported that Karl Friedman seemed satisfied.

HR:FF

cc - Irving Bernstein.

GOODSELL, MOSS & ROSE
ATTORNEYS AT LAW

EDWARD GOODELL
ALLEN MOSS
HERBERT B. ROSE

ARTHUR L. FRANK
IRVING B. FREEDMAN
KENNETH DUBROFF

535 FIFTH AVENUE
NEW YORK, N. Y. 10017

TELEPHONE MURRAY HILL 7-1806
AREA CODE 212
CABLE "GOODMOBLEX NEW YORK"

November 22, 1968

Karl Friedman, Esq.
Sirote, Permutt, Friend & Friedman
First Avenue at 21st Street North
Birmingham, Alabama 35203

Re: Israel Emergency Fund

Dear Mr. Friedman:

We are counsel for the United Jewish Appeal, Inc. Your inquiry as to the deductibility of contributions to the Israel Emergency Fund of the United Jewish Appeal, Inc. has been referred to us for reply.

As you are aware, the United Jewish Appeal, Inc. is a tax-exempt organization. It is listed in Internal Revenue Service Publication No. 78 (revised to December 31, 1966) - "Cumulative List of Organizations Described in Section 170(c) of the Internal Revenue Code of 1954."

The Israel Emergency Fund is not a separate legal entity, but rather the name of a campaign conducted by the United Jewish Appeal. The Israel Emergency Fund campaign is no different than prior United Jewish Appeal campaigns conducted by it for the purpose of supplementing its regular annual campaigns in order to obtain additional funds to meet increased humanitarian needs. In the case of the Israel Emergency Fund campaign, as in the case of such prior campaigns, the additional gifts were solicited solely for the reason that they were required for United Jewish Appeal's charitable purposes in order to meet additional humanitarian needs that could not be satisfied on the basis of customary regular campaign contributions.

Karl Friedman, Esq.

-2-

November 22, 1968

The funds derived as the result of the Israel Emergency Fund campaign were devoted by the United Jewish Appeal to the same charitable humanitarian causes for which it conducts its regular annual campaigns. Those are the purposes for which it was organized and which serve as the basis for its standing as a tax-exempt organization and its inclusion in the "Cumulative List" mentioned above.

Consequently, although a contributor may have characterized his contribution as having been made to the Israel Emergency Fund, the actual recipient of his contribution was the United Jewish Appeal, Inc.

Since, as is noted above, contributions to the United Jewish Appeal, Inc. qualify for an income tax charitable deduction, contributions to it for its Israel Emergency Fund campaign would also qualify for such deduction. In this regard we enclose copy of opinion letter dated June 15, 1967 secured from the New York and Washington firm of Simpson, Thacher & Bartlett concluding that the solicitation of funds for the Israel Emergency Fund will have no adverse effect on the tax-exempt status of the United Jewish Appeal, Inc. or on the deductibility of gifts to the fund.

I might also add that a question as to the identity of the Emergency Fund has been raised by agents in the District Director's offices in Brooklyn, New York; Wilmington, Delaware; Jacksonville, Florida; and Philadelphia, Pennsylvania. In each case the information contained in this letter has been furnished and in each case, so far as we know, the deduction claimed for the contribution to the Israel Emergency Fund has been allowed as a contribution to the United Jewish Appeal, Inc. In addition, the Manhattan District Director's office made inquiry of UJA late last year requesting information about the Israel Emergency Fund. The response to that inquiry was substantially as is set forth herein. It would appear that the response fully satisfied the District Director since

Karl Friedman, Esq.

-3-

November 22, 1968

notwithstanding the thousands of Emergency Fund contributions received from taxpayers who file in the Manhattan office we have not heard of one case in which an Emergency Fund contribution has been questioned, let alone disallowed.

Please be assured of our full cooperation in the event that you require anything further.

Very truly yours,

HBR/js

Herbert B. Rose

Enclosure

✓ CC: Rabbi Herbert A. Friedman

BCC: Mr. Herbert Rosenstein

C

O

P

Y

LAW OFFICES OF
SIROTE, PERMUTT, FRIEND & FRIEDMAN

BIRMINGHAM, ALABAMA 35203

November 25, 1968

MORRIS K. SIROTE
JAMES L. PERMUTT
E. M. FRIEND, JR.
KARL B. FRIEDMAN
JACK E. HELD
WILLIAM G. WEST, JR.
HAROLD I. APOLINSKY
ROBERT B. RUBIN
JOSEPH S. BLUESTEIN
RICHARD COHN

RECEIVED	
NOV 27 1968	
SECOND FLOOR POST FEDERAL BUILDING FIRST AVENUE AT 21ST STREET, NORTH TELEPHONE 253-9831	
NOTED BY	REFER TO
DATE	DATE
HAF HR- <i>file</i>	
ANSWERED	

Mr. Hal Abrams
Lumberjack Meats
210 26th Avenue West
Birmingham, Alabama

Dear Hal:

I enclose herewith a photostat of a letter of November 22, 1968, from the law firm of Goodell, Moss & Rose over the signature of the Honorable Herbert B. Rose which fully explains the position of the United Jewish Appeal, Inc. By additional photostat, herewith, he supplements his information by an independent legal opinion from the law firm of Simpson, Thacher & Bartlett over the signature of the Honorable Whitney North Seymour. May I suggest that you submit these items to the Revenue Agent with whom you are involved. If they are not overwhelming and convincing, then I would like to meet with him personally. If together we can't satisfy him about the legitimacy of the deduction, then Mr. Rose is willing to confer with our director here in Birmingham to try to head off any further problems.

I want you to know that the response from Mr. Rose was immediate since I just spoke to him this past Thursday.

Sincerely yours,

SIROTE, PERMUTT, FRIEND & FRIEDMAN

BY

KBF:ah
Encl.

cc: Mr. Harold Katz
Rabbi Herbert Friedman
Hon. Herbert B. Rose

cc 1/B
HR
EP
③
11/27

Copy

Copy