Amended

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No. 1545-0047

2005

Open to Public Inspection

A For the 2005 calendar year, or tax year beginning , 2005, and ending

B Check if applicable: [ ] Address change [ ] Name change [ ] Initial return [ ] Final return [X] Amended return [ ] Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization: INTERNATIONAL FELLOWSHIP OF CHRISTIANS & JEWS, INC.

Number and street (or P.O. box if mail is not delivered to street address): 30 NORTH LASALLE STREET — Room/suite: 4300

City or town, state or country, and ZIP + 4: CHICAGO, IL 60602

D Employer identification number: 36-3256096

E Telephone number: (312)641-7200

F Accounting method: [ ] Cash [X] Accrual [ ] Other (specify) ▶

- **Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).**

H and I are not applicable to section 527 organizations.

H(a) Is this a group return for affiliates? [ ] Yes [X] No

H(b) If "Yes," enter number of affiliates ▶

H(c) Are all affiliates included? [ ] Yes [ ] No (If "No," attach a list. See instructions.)

H(d) Is this a separate return filed by an organization covered by a group ruling? [ ] Yes [X] No

I Group Exemption Number ▶

G Website: ▶ WWW.IFCJ.ORG

J Organization type (check only one) ▶ [X] 501(c) (03) ◀ (insert no.) [ ] 4947(a)(1) or [ ] 527

K Check here ▶ [ ] if the organization's gross receipts are normally not more than $25,000. The organization need not file a return with the IRS; but if the organization chooses to file a return, be sure to file a complete return. **Some states require a complete return.**

M Check ▶ [X] if the organization is not required to attach Sch B (Form 990, 990-EZ, or 990-PF).

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 50,061,591.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances *(See the instructions.)*

Revenue	1	Contributions, gifts, grants, and similar amounts received:			
	a	Direct public support	1a	48,119,429.	
	b	Indirect public support	1b		
	c	Government contributions (grants)	1c		
	d	Total (add lines 1a through 1c) (cash $ 48,064,014. noncash $ 55,415.)			1d 48,119,429.
	2	Program service revenue including government fees and contracts (from Part VII, line 93)			2 244,678.
	3	Membership dues and assessments			3
	4	Interest on savings and temporary cash investments			4 462,293.
	5	Dividends and interest from securities			5 3,975.
	6a	Gross rents	6a		
	b	Less: rental expenses	6b		
	c	Net rental income or (loss) (subtract line 6b from line 6a)			6c
	7	Other investment income (describe ▶)			7
	8a	Gross amount from sales of assets other than inventory — (A) Securities: 6,368.	8a	(B) Other:	
	b	Less: cost or other basis and sales expenses: 6,426.	8b		
	c	Gain or (loss) (attach schedule): -58.	8c		
	d	Net gain or (loss) (combine line 8c, columns (A) and (B))			8d -58.
	9	Special events and activities (attach schedule). If any amount is from gaming, check here ▶ [ ]			
	a	Gross revenue (not including $ ____ of contributions reported on line 1a)	9a		
	b	Less. direct expenses other than fundraising expenses	9b		
	c	Net income or (loss) from special events (subtract line 9b from line 9a)			9c
	10a	Gross sales of inventory, less returns and allowances STMT 1	10a	1,224,848.	
	b	Less: cost of goods sold STMT 2	10b	524,831.	
	c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)			10c 700,017.
	11	Other revenue (from Part VII, line 103)			11
	12	**Total revenue** (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)			12 49,530,334.
Expenses	13	Program services (from line 44, column (B))			13 39,752,279.
	14	Management and general (from line 44, column (C))			14 2,009,020.
	15	Fundraising (from line 44, column (D))			15 8,114,448.
	16	Payments to affiliates (attach schedule)			16
	17	**Total expenses** (add lines 16 and 44, column (A))			17 49,875,747.
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 12)			18 -345,413.
	19	Net assets or fund balances at beginning of year (from line 73, column (A))			19 8,231,776.
	20	Other changes in net assets or fund balances (attach explanation) STMT 3			20 2,389.
	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)			21 7,888,752.

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0436535253 DEC 03 '14 No statute issue

SCANNED DEC 11 2014

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For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2005)

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Part II Statement of Functional Expenses All organizations must complete column (A) Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. *(See the Instructions.)*

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (attach schedule) (cash $ 25,955,763. noncash $) If this amount includes foreign grants, check here ▶ ☐	22	25,955,763.	25,955,763.	STMT 4	
23 Specific assistance to individuals (attach schedule)	23				
24 Benefits paid to or for members (attach schedule)	24				
25 Compensation of officers, directors, etc.	25	621,029.	292,333.	121,797.	206,899.
26 Other salaries and wages	26	2,361,782.	1,111,747.	463,196.	786,839.
27 Pension plan contributions	27	196,877.	92,675.	38,612.	65,590.
28 Other employee benefits	28	523,401.	246,377.	102,650.	174,374.
29 Payroll taxes	29	163,284.	76,862.	32,023.	54,399.
30 Professional fundraising fees	30				
31 Accounting fees	31	111,415.	40,610.	70,805.	
32 Legal fees	32	61,673.	22,479.	39,194.	
33 Supplies	33	1,371,665.	762,504.	228,734.	380,427.
34 Telephone	34	96,449.	82,113.	2,866.	11,470.
35 Postage and shipping	35	3,503,861.	1,498,456.	184,915.	1,820,490.
36 Occupancy	36	269,803.	229,701.	8,016.	32,086.
37 Equipment rental and maintenance	37				
38 Printing and publications	38	4,198,080.	1,795,344.	221,552.	2,181,184.
39 Travel	39	316,387.	268,536.	8,489.	39,362.
40 Conferences, conventions, and meetings	40				
41 Interest	41				
42 Depreciation, depletion, etc. (attach schedule)	42	210,085.	154,753.	5,332.	50,000.
43 Other expenses not covered above (itemize)					
a CONSULTANTS & TEMPORARY H	43a	910,946.	743,062.	53,454.	114,430.
b LOCKBOX FEES	43b	540,561.	249,294.	291,267.	
c TELEVISION AND RADIO AIR	43c	8,057,781.	5,991,940.	115,154.	1,950,687.
d TELEMARKETING	43d	227,293.	3,146.	1,594.	222,553.
e PUBLIC EDUCATION	43e	157,136.	127,121.	6,357.	23,658.
f CONSULTANTS	43f	20,476.	7,463.	13,013.	
g	43g				
44 **Total functional expenses.** Add lines 22 through 43. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	44	49,875,747.	39,752,279.	2,009,020.	8,114,448.

Joint Costs. Check ▶ [X] if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? ▶ [X] Yes ☐ No

If "Yes," enter (i) the aggregate amount of these joint costs $ 23,008,000. ; (ii) the amount allocated to Program services $ 13,032,000. ; (iii) the amount allocated to Management and general $ 1,866,000. ; and (iv) the amount allocated to Fundraising $ 8,110,000.

Part III Statement of Program Service Accomplishments *(See the instructions.)*

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

What is the organization's primary exempt purpose? ▶SEE STATEMENT 15 All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)	Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts, but optional for others.)
a ON WINGS OF EAGLES - THE PROGRAM PROVIDES DONORS WITH AN OPPORTUNITY TO PARTICIPATE IN THE FULFILLMENT OF BIBLICAL PROPHECY BY ASSISTING JEWS TO RETURN TO ISRAEL. THE FELLOWSHIP SUPPORTS BOTH EMIGRE TRANSPORTATION & RESETTLEMENT. RESETTLEMENT IS FOCUSED ON INTEGRATING THESE NEW ISRAELIS BY PROVIDING ASSISTANCE WITH HOUSING & JOBS. (Grants and allocations $ 11,865,324.) If this amount includes foreign grants, check here ▶ [X]	16,341,979.
b REMITTANCE FROM UNRESTRICTED FUNDS TO WINGS OF EAGLES, ISAIAH 58 AND GUARDIANS OF ISRAEL PROJECTS. (Grants and allocations $ 4,126,275.) If this amount includes foreign grants, check here ▶ [X]	8,790,515.
c ISAIAH 58 - THE PROGRAM, THROUGH THE SUPPORT OF DONORS, PROVIDES HOT MEALS, FOOD, FUEL OIL, MEDICAL CARE AND FELLOWSHIP TO ELDERLY, DISABLED AND ORPHANED JEWS IN THE FORMER SOVIET UNION. (Grants and allocations $ 6,336,500.) If this amount includes foreign grants, check here ▶ [X]	8,855,791.
d GUARDIANS OF ISRAEL - THE PROGRAM PROVIDES ASSISTANCE TO THE ELDERLY DISABLED AND POOR OF ISRAEL. THE FELLOWSHIP SUPPORTS SOUP KITCHENS, FOOD PANTRIES AND CLOTHES CLOSETS, AS WELL AS CULTURAL, EDUCATIONAL AND VOCATIONAL TRAINING. ALSO PROVIDES ASSISTANCE TO COMMUNITIES, SCHOOLS AND VICTIMS OF TERROR AND DISASTER. (Grants and allocations $ 3,627,664.) If this amount includes foreign grants, check here ▶ [X]	5,763,994.
e Other program services (attach schedule) (Grants and allocations $) If this amount includes foreign grants, check here ▶ [ ]	
f **Total of Program Service Expenses** (should equal line 44, column (B), Program services) ▶	39,752,279.

Part IV Balance Sheets *(See the instructions.)*

Note: *Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.*			(A) Beginning of year		(B) End of year
Assets					
45 Cash - non-interest-bearing				45	
46 Savings and temporary cash investments			6,994,436.	46	7,512,430.
47a Accounts receivable	47a	10,000.			
b Less: allowance for doubtful accounts	47b	NONE	14,536.	47c	10,000.
48a Pledges receivable	48a				
b Less: allowance for doubtful accounts	48b			48c	
49 Grants receivable				49	
50 Receivables from officers, directors, trustees, and key employees (attach schedule)				50	
51a Other notes and loans receivable (attach schedule)	51a				
b Less: allowance for doubtful accounts	51b			51c	
52 Inventories for sale or use			266,649.	52	322,391.
53 Prepaid expenses and deferred charges			701,974.	53	375,286.
54 Investments - securities (attach schedule) STMT 5 ▶ ☐ Cost ☒ FMV			586,226.	54	844,477.
55a Investments - land, buildings, and equipment: basis	55a				
b Less: accumulated depreciation (attach schedule)	55b			55c	
56 Investments - other (attach schedule)				56	
57a Land, buildings, and equipment: basis	57a	991,149.			
b Less: accumulated depreciation (attach schedule)	57b	515,898.	519,806.	57c	475,251.
58 Other assets (describe ▶ STMT 6)			114,149.	58	121,143.
59 **Total assets** (must equal line 74). Add lines 45 through 58			9,197,776.	59	9,660,978.
Liabilities					
60 Accounts payable and accrued expenses			966,000.	60	1,772,226.
61 Grants payable				61	
62 Deferred revenue				62	
63 Loans from officers, directors, trustees, and key employees (attach schedule)				63	
64a Tax-exempt bond liabilities (attach schedule)				64a	
b Mortgages and other notes payable (attach schedule)				64b	
65 Other liabilities (describe ▶)				65	
66 **Total liabilities.** Add lines 60 through 65			966,000.	66	1,772,226.
Net Assets or Fund Balances					
Organizations that follow SFAS 117, check here ▶ ☒ and complete lines 67 through 69 and lines 73 and 74.					
67 Unrestricted			5,731,549.	67	3,027,905.
68 Temporarily restricted			2,500,227.	68	4,860,847.
69 Permanently restricted				69	
Organizations that do not follow SFAS 117, check here ▶ ☐ and complete lines 70 through 74.					
70 Capital stock, trust principal, or current funds				70	
71 Paid-in or capital surplus, or land, building, and equipment fund				71	
72 Retained earnings, endowment, accumulated income, or other funds				72	
73 **Total net assets or fund balances** (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19; column (B) must equal line 21)			8,231,776.	73	7,888,752.
74 **Total liabilities and net assets/fund balances.** Add lines 66 and 73			9,197,776.	74	9,660,978.

Part IV-A Reconciliation of Revenue per Audited Financial Statements With Revenue per Return *(See the instructions.)*

a	Total revenue, gains, and other support per audited financial statements			a	50,058,015.
b	Amounts included on line a but not on Part I, line 12:				
1	Net unrealized gains on investments	b1	2,850.		
2	Donated services and use of facilities	b2			
3	Recoveries of prior year grants	b3			
4	Other (specify): SEE STATEMENT 7	b4	524,831.		
	Add lines b1 through b4			b	527,681.
c	Subtract line b from line a			c	49,530,334.
d	Amounts included on Part I, line 12, but not on line a:				
1	Investment expenses not included on Part I, line 6b	d1			
2	Other (specify):	d2			
	Add lines d1 and d2			d	
e	Total revenue (Part I, line 12). Add lines c and d ▶			e	49,530,334.

Part IV-B Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

a	Total expenses and losses per audited financial statements			a	50,400,578.
b	Amounts included on line a but not on Part I, line 17:				
1	Donated services and use of facilities	b1			
2	Prior year adjustments reported on Part I, line 20	b2			
3	Losses reported on Part I, line 20	b3			
4	Other (specify): SEE STATEMENT 8	b4	524,831.		
	Add lines b1 through b4			b	524,831.
c	Subtract line b from line a			c	49,875,747.
d	Amounts included on Part I, line 17, but not on line a:				
1	Investment expenses not included on Part I, line 6b	d1			
2	Other (specify):	d2			
	Add lines d1 and d2			d	
e	Total expenses (Part I, line 17) Add lines c and d ▶			e	49,875,747.

Part V Current Officers, Directors, Trustees, and Key Employees (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated.) *(See the instructions.)*

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
SEE STATEMENT 9		621,029.	75,325.	NONE

Part V-A Current Officers, Directors, Trustees, and Key Employees *(continued)*

		Yes	No
75a Enter the total number of officers, directors, and trustees permitted to vote on organization business at board meetings ▶ 20			
b Are any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, related to each other through family or business relationships? If "Yes," attach a statement that identifies the individuals and explains the relationship(s)	75b		X
c Do any officers, directors, trustees, or key employees listed in From 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, receive compensation from any other organizations, whether tax exempt or taxable, that are related to this organization through common supervision or common control? **Note.** Related organizations include section 509(a)(3) supporting organizations.	75c		X
If "Yes," attach a statement that identifies the individuals, explains the relationship between this organization and the other organization(s), and describes the compensation arrangements, including amounts paid to each individual by each related organization.			
d Does the organization have a written conflict of interest policy?	75d	X	

Part V-B Former Officers, Directors, Trustees, and Key Employees That Received Compensation or Other Benefits
(If any former officer, director, trustee, or key employee received compensation or other benefits (described below) during the year, list that person below and enter the amount of compensation or other benefits in the appropriate column. See the instructions.)

(A) Name and address	(B) Loans and Advances	(C) Compensation	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
	-0-	-0-	-0-	-0-

Part VI Other Information *(See the instructions.)*

		Yes	No
76 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	76		X
77 Were any changes made in the organizing or governing documents but not reported to the IRS?	77	X	
If "Yes," attach a conformed copy of the changes.			
78a Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return?	78a	X	
b If "Yes," has it filed a tax return on **Form 990-T** for this year?	78b	X	
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79		X
80a Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	80a	X	
b If "Yes," enter the name of the organization ▶ HAKEREN L'YEDIDUT and check whether it is [X] exempt or [ ] nonexempt			
81a Enter direct and indirect political expenditures. (See line 81 instructions.) 81a NONE			
b Did the organization file **Form 1120-POL** for this year?	81b		X

Part VI Other Information *(continued)*

			Yes	No
82a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		82a		X
b If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)	82b NONE			
83a Did the organization comply with the public inspection requirements for returns and exemption applications?		83a	X	
b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?		83b	X	
84a Did the organization solicit any contributions or gifts that were not tax deductible?		84a	N/A	
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		84b	N/A	
85 *501(c)(4), (5), or (6) organizations.* a Were substantially all dues nondeductible by members?		85a	N/A	
b Did the organization make only in-house lobbying expenditures of $2,000 or less?		85b	N/A	
If "Yes" was answered to either 85a or 85b, **do not** complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.				
c Dues, assessments, and similar amounts from members	85c N/A			
d Section 162(e) lobbying and political expenditures	85d N/A			
e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e N/A			
f Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f N/A			
g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?		85g	N/A	
h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?		85h	N/A	
86 *501(c)(7) orgs.* Enter: a Initiation fees and capital contributions included on line 12	86a N/A			
b Gross receipts, included on line 12, for public use of club facilities	86b N/A			
87 *501(c)(12) orgs.* Enter: a Gross income from members or shareholders	87a N/A			
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b N/A			
88 At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX		88		X
89a *501(c)(3) organizations.* Enter: Amount of tax imposed on the organization during the year under: section 4911 ▶ N/A ; section 4912 ▶ N/A ; section 4955 ▶ N/A				
b *501(c)(3) and 501(c)(4) orgs.* Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction		89b		X
c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958	▶ N/A			
d Enter: Amount of tax on line 89c, above, reimbursed by the organization	▶ N/A			
90a List the states with which a copy of this return is filed ▶ SEE STATEMENT 17				
b Number of employees employed in the pay period that includes March 12, 2005 (See instructions.)		90b	37	
91a The books are in care of ▶ MR. DENNIS R. JAMES Telephone no. ▶ (312)641-7200				
Located at ▶ 30 NORTH LASALLE STREET #2600 CHICAGO, IL ZIP + 4 ▶ 60602				
			Yes	No
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		91b	X	
If "Yes," enter the name of the foreign country ▶ ISRAEL				
See the instructions for exceptions and filing requirements for **Form TD F 90-22.1**, Report of Foreign Bank and Financial Accounts.				
c At any time during the calendar year, did the organization maintain an office outside of the United States?		91c	X	
If "Yes," enter the name of the foreign country ▶ ISRAEL				
92 *Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041* - Check here ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the tax year ▶	92 N/A			

Part VII Analysis of Income-Producing Activities *(See the instructions.)*

Note: *Enter gross amounts unless otherwise indicated.*	Unrelated business income (A) Business code	(B) Amount	Excluded by section 512, 513, or 514 (C) Exclusion code	(D) Amount	(E) Related or exempt function income
93 Program service revenue:					
a TOURS, CONFERENCES					
b AND OTHER INCOME					244,678.
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	462,293.	
96 Dividends and interest from securities			14	3,975.	
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory			18	-58.	
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory	446199	-5,256.			705,273.
103 Other revenue: a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		-5,256.		466,210.	949,951.
105 Total (add line 104, columns (B), (D), and (E)) ▶					1,410,905.

Note: *Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I*

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes *(See the instructions.)*

Line No. ▼	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
102	SALES OF BOOKS, EDUCATIONAL MATERIALS AND OTHER CATALOG ITEMS IS PART OF THE OVERALL EDUCATIONAL PROGRAM OF PROMOTING FELLOWSHIP BETWEEN CHRISTIANS AND JEWS.

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities *(See the instructions.)*

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts *(See the instructions.)*

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No

Note: *If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).*

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

▶ Signature of officer — Date 11-14-14

▶ George W. Mamo, executive vice President — Type or print name and title.

Paid Preparer's Use Only

Preparer's signature ▶ Wayne Harder	Date 11-14-14	Check if self-employed ▶ ☐	Preparer's SSN or PTIN (See Gen. Inst. W) P00294296
Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ MCGLADREY LLP, ONE SOUTH WACKER DRIVE, SUITE 800, CHICAGO, IL 60606-3392		EIN ▶ 42-0714325	Phone no ▶ 312-634-3400

SCHEDULE A
(Form 990 or 990-EZ)
Department of the Treasury
Internal Revenue Service

Orga. .ation Exempt Under Section)1(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k), 501(n), or 4947(a)(1) Nonexempt Charitable Trust

Supplementary Information - (See separate instructions.)

▶ MUST be completed by the above organizations and attached to their Form 990 or 990-EZ

OMB No 1545-0047

2005

Name of the organization: INTERNATIONAL FELLOWSHIP OF CHRISTIANS & JEWS, INC.

Employer identification number: 36-3256096

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees

(See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than $50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
SEE STATEMENT 12				
Total number of other employees paid over $50,000 . . ▶	4			

Part II-A Compensation of the Five Highest Paid Independent Contractors for Professional Services

(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than $50,000	(b) Type of service	(c) Compensation
BIGHAM AGENCY 1011 S. BROADWAY, #100, CARROLLTON, TX	DIRECT MAIL SERVICES	640,668.
KREIGER ASSOCIATIES 1800 E. LANCASTER AVE, PAOLI, PA 19301	MEDIA MANAGEMENT	724,556.
HANOVER MARKETING PO BOX 6431 RICHMOND, VA 23230	DIRECT MAIL SERVICES	501,236.
LDTV 29W333 HELEN AVE., CHICAGO, IL 60185	MEDIA PRODUCTION	273,858.
INFOCISION MANAGEMENT CORP. 325 SPRINGSIDE DR. AKRON, OH 44333	TELEMARKETING	501,456.
Total number of others receiving over $50,000 for professional services . . . . . ▶ 4		

Part II-B Compensation of the Five Highest Paid Independent Contractors for Other Services

(List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter "None." See page 2 of the instructions.)

(a) Name and address of each independent contractor paid more than $50,000	(b) Type of service	(c) Compensation
MERKLE RESPONSE SERVICES 13331 PENNSLYVANIA AVE, HAGERSTOWN, MD	DONATION PROCESSING	231,917.
800 CALL KC 1616 N. CORRINGTON AVE, KANSAS CITY, MO	CALL CENTER	70,933.
FALKOR GROUP 549 W. RANDOLPH ST, CHICAGO, IL	IT CONTRACTOR	54,379.
Total number of other contractors receiving over $50,000 for other services . . . . . ▶ NONE		

For Paperwork Reduction Act Notice, see the Instructions for Form 990 and Form 990-EZ.

Part III Statements About Activities (See page 2 of the instructions.)

			Yes	No
1	During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ $ _____ (Must equal amounts on line 38, Part VI-A, or line I of Part VI-B)	1		X
	Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.			
2	During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? *(If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)*			
a	Sale, exchange, or leasing of property?	2a		X
b	Lending of money or other extension of credit?	2b		X
c	Furnishing of goods, services, or facilities?	2c		X
d	Payment of compensation (or payment or reimbursement of expenses if more than $1,000)? STMT 13	2d	X	
e	Transfer of any part of its income or assets?	2e		X
3a	Do you make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments.) STMT 14	3a		X
b	Do you have a section 403(b) annuity plan for your employees?	3b	X	
c	During the year, did the organization receive a contribution of qualified real property interest under section 170(h)?	3c		X
4a	Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?	4a		X
b	Do you provide credit counseling, debt management, credit repair, or debt negotiation services?	4b		X

Part IV Reason for Non-Private Foundation Status (See pages 3 through 6 of the instructions.)

The organization is not a private foundation because it is: (Please check only **ONE** applicable box.)

5 [ ] A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).

6 [ ] A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)

7 [ ] A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).

8 [ ] A Federal, state, or local government or governmental unit Section 170(b)(1)(A)(v).

9 [ ] A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). **Enter the hospital's name, city, and state** ▶ _____

10 [ ] An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)

11a [X] An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A)

11b [ ] A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)

12 [ ] An organization that normally receives: **(1) more than 33 1/3%** of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions - subject to certain exceptions, and **(2) no more than 33 1/3%** of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the **Support Schedule** in Part IV-A.)

13 [ ] An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: **(1)** lines 5 through 12 above; or **(2)** section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). Check the box that describes the type of supporting organization: ▶ [ ] Type 1 [ ] Type 2 [ ] Type 3

Provide the following information about the supported organizations. (See page 6 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Line number from above

14 [ ] An organization organized and operated to test for public safety. Section 509(a)(4). (See page 6 of the instructions.)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) Use cash method of accounting.

Note: *You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.*

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2003	(c) 2002	(d) 2001	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	44,122,841.	39,749,336.	34,890,654.	26,454,926.	145217757.
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	629,931.	75,300.	351,402.	103,856.	1,160,489.
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	160,431.	162,352.	207,521.	422,015.	952,319.
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income. Attach a schedule Do not include gain or (loss) from sale of capital assets					
23 Total of lines 15 through 22	44,913,203.	39,986,988.	35,449,577.	26,980,797.	147330565.
24 Line 23 minus line 17	44,283,272.	39,911,688.	35,098,175.	26,876,941.	146170076.
25 Enter 1% of line 23	449,132.	399,870.	354,496.	269,808.	

26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24 ▶ 26a 2,923,402.

b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2001 through 2004 exceeded the amount shown in line 26a. **Do not file this list with your return.** Enter the total of all these excess amounts ▶ 26b

c Total support for section 509(a)(1) test: Enter line 24, column (e) ▶ 26c 146170076.

d Add: Amounts from column (e) for lines 18 952,319. 19 _____ 22 _____ 26b _____ ▶ 26d 952,319.

e Public support (line 26c minus line 26d total) ▶ 26e 145217757.

f **Public support percentage (line 26e (numerator) divided by line 26c (denominator))** ▶ 26f 99.3485 %

27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." **Do not file this list with your return.** Enter the sum of such amounts for each year:

NOT APPLICABLE

(2004) _____ (2003) _____ (2002) _____ (2001) _____

b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) $5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) **Do not file this list with your return.** After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year.

(2004) _____ (2003) _____ (2002) _____ (2001) _____

c Add: Amounts from column (e) for lines 15 _____ 16 _____ 17 _____ 20 _____ 21 _____ ▶ 27c

d Add: Line 27a total _____ and line 27b total _____ ▶ 27d

e Public support (line 27c total minus line 27d total) ▶ 27e

f Total support for section 509(a)(2) test Enter amount from line 23, column (e) ▶ 27f

g **Public support percentage (line 27e (numerator) divided by line 27f (denominator))** ▶ 27g %

h **Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))** ▶ 27h %

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2001 through 2004, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. **Do not file this list with your return.** Do not include these grants in line 15

Part V **Private School Questionnaire** (See page 7 of the instructions.) NOT APPLICABLE
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

			Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	29		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	30		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves?	31		
	If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)			
32	Does the organization maintain the following:			
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	32a		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c		
d	Copies of all material used by the organization or on its behalf to solicit contributions?	32d		
	If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)			
33	Does the organization discriminate by race in any way with respect to:			
a	Students' rights or privileges?	33a		
b	Admissions policies?	33b		
c	Employment of faculty or administrative staff?	33c		
d	Scholarships or other financial assistance?	33d		
e	Educational policies?	33e		
f	Use of facilities?	33f		
g	Athletic programs?	33g		
h	Other extracurricular activities?	33h		
	If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)			
34 a	Does the organization receive any financial aid or assistance from a governmental agency?	34a		
b	Has the organization's right to such aid ever been revoked or suspended?	34b		
	If you answered "Yes" to either 34a or b, please explain using an attached statement.			
35	Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation	35		

Part VI-A **Lobbying Expenditures by Electing Public Charities** (See page 9 of the instructions.)
(To be completed **ONLY** by an eligible organization that filed Form 5768) SEE STATEMENT 19

Check ▶ a ☐ if the organization belongs to an affiliated group. Check ▶ b ☐ if you checked "a" and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36		
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37		
38 Total lobbying expenditures (add lines 36 and 37)	38		
39 Other exempt purpose expenditures	39		
40 Total exempt purpose expenditures (add lines 38 and 39)	40		
41 Lobbying nontaxable amount. Enter the amount from the following table -			
If the amount on line 40 is - / **The lobbying nontaxable amount is -**			
Not over $500,000 — 20% of the amount on line 40			
Over $500,000 but not over $1,000,000 — $100,000 plus 15% of the excess over $500,000			
Over $1,000,000 but not over $1,500,000 — $175,000 plus 10% of the excess over $1,000,000	41		
Over $1,500,000 but not over $17,000,000 — $225,000 plus 5% of the excess over $1,500,000			
Over $17,000,000 — $1,000,000			
42 Grassroots nontaxable amount (enter 25% of line 41)	42		
43 Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43		
44 Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44		

Caution: *If there is an amount on either line 43 or line 44, you must file Form 4720*

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 45 through 50 on page 11 of the instructions.)

	Lobbying Expenditures During 4-Year Averaging Period				
Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2004	(c) 2003	(d) 2002	(e) Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots nontaxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures					

Part VI-B **Lobbying Activity by Nonelecting Public Charities** NOT APPLICABLE
(For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instructions.)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:	Yes	No	Amount
a Volunteers			
b Paid staff or management (Include compensation in expenses reported on lines c through h.)			
c Media advertisements			
d Mailings to members, legislators, or the public			
e Publications, or published or broadcast statements			
f Grants to other organizations for lobbying purposes			
g Direct contact with legislators, their staffs, government officials, or a legislative body			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			
i Total lobbying expenditures (Add lines c through h.)			

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities

Part VII **Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations** (See page 12 of the instructions.)

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

		Yes	No
a Transfers from the reporting organization to a noncharitable exempt organization of:			
(i) Cash	51a(i)		X
(ii) Other assets	a(ii)		X
b Other transactions:			
(i) Sales or exchanges of assets with a noncharitable exempt organization	b(i)		X
(ii) Purchases of assets from a noncharitable exempt organization	b(ii)		X
(iii) Rental of facilities, equipment, or other assets	b(iii)		X
(iv) Reimbursement arrangements	b(iv)		X
(v) Loans or loan guarantees	b(v)		X
(vi) Performance of services or membership or fundraising solicitations	b(vi)		X
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees	c		X

d If the answer to any of the above is "Yes," complete the following schedule Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received:

(a) Line no.	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements
N/A			

52a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ▶ [ ] Yes [X] No

b If "Yes," complete the following schedule:

(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

International Fellowship of Christians & Jews, Inc.
Annual Grants Disbursed as of December 31, 2005

Fellowship

1	02/07/2005	Regent University Scholarship Fund	$ 7,500
2	03/10/2005	Arava Institute - Environmental Preservation & Cultural Education	$ 360
3	09/23/2005	Gideon Christian Fellowship/Washington Briefing	$ 50,000
4	12/30/2005		$ 4,000,000
			$ 68,415
		Total Activity	$ 4,126,275

On Wings of Eagles

1	06/23/2005		$ 3,000,000
2	07/07/2005		$ 850,000
3	07/29/2005		$ 500
4	09/09/2005		$ 2,000,000
5	12/30/2005		$ 6,000,000
			$ 14 824
		Total Activity	$ 11,865,324

Guardians of Israel

1	07/07/2005		$ 60 000
2	09/09/2005		$ 1,000,000
3	12/04/2005		$ 30,000
4	12/30/2005		$ 2,500,000
			$ 37,664
		Total Activity	$ 3,627,664

Isaiah 58

1	02/21/2005	Jewish Community of St. Petersburg	$ 10,000
2	03/01/2005	Jewish Community of Zhitomir	$ 25,000
3	03/03/2005	American Friends of SSC - Midrash Sepharadi	$ 10,000
4	03/22/2005	Global Jewish Assistance & Relief Network	$ 25,000
5	03/31/2005	Jewish Community of St. Petersburg	$ 10,000
6	03/31/2005	JAFI	$ 500,000
7	04/18/2005	World Ort/Argentina	$ 25 000
8	04/18/2005	CHAMAH / Rabbi Zaltzman	$ 100,000
9	04/19/2005	Migdal Ohr / Vaad Le'Orer Yeshainim	$ 15,000
10	05/06/2005	Jewish Community of Kiev	$ 25,000
11	05/06/2005	American Jewish Joint Distribution	$ 2,000,000
12	05/10/2005	Tikva Corporation / Odessa	$ 25 000
13	05/10/2005	The Ezra Foreign Account / Youth Movement	$ 5,000
14	06/06/2005	Jewish Community of Zhitomir	$ 25,000
15	06/15/2005	Jewish Community of Kiev	$ 25,000
16	06/21/2005	Migdal Ohr	$ 11,500
17	07/05/2005	Tzivos Hashem	$ 15,000
18	07/19/2005	CHAMAH / Rabbi Zaltzman	$ 100,000
19	07/20/2005	Tzivos Hashem	$ 15,000
20	07/31/2005	Colel Chabad / Donetsk	$ 250,000
21	08/25/2005	Jewish Community of St. Petersburg	$ 10,000
22	08/25/2005	World Ort/Argentina	$ 25 000
23	08/25/2005	Jewish Community of Kiev	$ 25,000
24	08/25/2005	Global Jewish Assistance & Relief Network	$ 25,000
25	09/09/2005	American Jewish Joint Distribution/JDC	$ 1,000,000
26	11/07/2005	American Friends of SSC - Midrash Sepharadi	$ 10,000
27	11/28/2005	Jewish Community of Kiev	$ 25,000
28	12/07/2005	American Jewish Joint Distribution/JDC	$ 1,000,000
29	12/15/2005	American Jewish Joint Distribution/JDC	$ 1,000,000
		Total Activity	$ 6,336,500

GRAND TOTAL $ 25,955,763

** For further description of grant purpose, see Statements 15 & 16

FORM 990, PART I - GROSS SALES LESS RETURNS AND ALLOWANCES

DESCRIPTION	AMOUNT
CATALOG SALES	1,224,848.
TOTAL	1,224,848.

FORM 990, PART I - COST OF GOODS SOLD

DESCRIPTION	BEGINNING INVENTORY	PURCHASES	SALARIES AND WAGES	OTHER COSTS	MINUS: ENDING INVENTORY	COST OF GOODS SOLD
CATALOG SALES	266,649.	580,573.			322,391.	524,831.
TOTALS	266,649.	580,573.			322,391.	524,831.

FORM 990, PART I - OTHER INCREASES IN FUND BALANCES

DESCRIPTION	AMOUNT
UNREALIZED GAIN ON INVESTMENTS	2,850.
IFCJ FOUNDATION	-461.
TOTAL	2,389.

FORM 990, PART II - GRANTS AND ALLOCATIONS PAID DURING THE YEAR

RECIPIENT NAME AND ADDRESS	RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT	PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
GRANTS PAID			
SEE STATEMENT 18	N/A		25,955,763.
		TOTAL CONTRIBUTIONS PAID	25,955,763.

FORM 990, PART IV - INVESTMENTS - SECURITIES

DESCRIPTION	BEGINNING BOOK VALUE	ENDING BOOK VALUE
MARKETABLE SECURITIES	460,593.	155,363.
MUTUAL FUNDS	125,633.	689,114.
TOTALS	586,226.	844,477.

FORM 990, PART IV - OTHER ASSETS

DESCRIPTION	BEGINNING BOOK VALUE	ENDING BOOK VALUE
ADVANCES TO CANADIAN AFFILIATE	114,149.	121,143.
TOTALS	114,149.	121,143.

FORM 990, PART IV-A - OTHER REVENUE ON BOOKS BUT NOT ON RETURN

DESCRIPTION	AMOUNT
COST OF GOODS SOLD	524,831.
TOTAL	524,831.

FORM 990, PART IV-B - OTHER EXPENSES ON BOOKS BUT NOT ON RETURN

DESCRIPTION	AMOUNT
COST OF GOODS SOLD	524,831.
TOTAL	524,831.

FORM 990, PART V-A - CURRENT OFFICERS, DIRECTORS, AND TRUSTEES

NAME AND ADDRESS	TITLE AND TIME DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT. AND OTHER ALLOWANCES
YECHIEL ECKSTEIN 30 NORTH LASALLE STREET, SUITE 4300 CHICAGO, IL 60602	PRESIDENT & CEO 40	357,907.	45,000.	NONE
GEORGE MAMO 30 NORTH LASALLE STREET, SUITE 4300 CHICAGO, IL 60602	EXECUTIVE VP 40	212,672.	28,450.	NONE
JEFFREY ROYER 30 NORTH LASALLE STREET, SUITE 4300 CHICAGO, IL 60602	TREASURER	NONE	NONE	NONE
BARBARA WALKER 30 NORTH LASALLE STREET, SUITE 4300 CHICAGO, IL 60602	SECRETARY	NONE	NONE	NONE
ROBERT WALKER 30 NORTH LASALLE STREET, SUITE 4300 CHICAGO, IL 60602	EXECUTIVE COMMITTEE	NONE	NONE	NONE
JOHN P. FRENCH 30 NORTH LASALLE STREET, SUITE 4300 CHICAGO, IL 60602	CHAIRMAN	NONE	NONE	NONE
ROBERT MAZER 30 NORTH LASALLE STREET, SUITE 4300 CHICAGO, IL 60602	CHAIRMAN	NONE	NONE	NONE
HELEN ASHER 30 NORTH LASALLE STREET, SUITE 4300 CHICAGO, IL 60602	DIRECTOR	NONE	NONE	NONE

FORM 990, PART V-A - CURRENT OFFICERS, DIRECTORS, AND TRUSTEES

NAME AND ADDRESS	TITLE AND TIME DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT. AND OTHER ALLOWANCES
ROBERT ASHER 30 NORTH LASALLE STREET, SUITE 4300 CHICAGO, IL 60602	DIRECTOR	NONE	NONE	NONE
MORRIS BESCHLOSS 30 NORTH LASALLE STREET, SUITE 4300 CHICAGO, IL 60602	DIRECTOR	NONE	NONE	NONE
REV. BILL DUBOCQ 30 NORTH LASALLE STREET, SUITE 4300 CHICAGO, IL 60602	DIRECTOR	NONE	NONE	NONE
STEVEN HEFTER 30 NORTH LASALLE STREET, SUITE 4300 CHICAGO, IL 60602	DIRECTOR	NONE	NONE	NONE
ANDREW LAPPIN 30 NORTH LASALLE STREET, SUITE 4300 CHICAGO, IL 60602	DIRECTOR	NONE	NONE	NONE
BARBARA MANUEL 30 NORTH LASALLE STREET, SUITE 4300 CHICAGO, IL 60602	DIRECTOR	NONE	NONE	NONE
MELVIN MYLAND 30 NORTH LASALLE STREET, SUITE 4300 CHICAGO, IL 60602	DIRECTOR	NONE	NONE	NONE
SHIRLEY MYLAND 30 NORTH LASALLE STREET, SUITE 4300 CHICAGO, IL 60602	DIRECTOR	NONE	NONE	NONE

FORM 990, PART V-A - CURRENT OFFICERS, DIRECTORS, AND TRUSTEES

NAME AND ADDRESS	TITLE AND TIME DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT. AND OTHER ALLOWANCES
SUZANNE PEYSER 30 NORTH LASALLE STREET, SUITE 4300 CHICAGO, IL 60602	DIRECTOR	NONE	NONE	NONE
NATHAN SHAPIRO 30 NORTH LASALLE STREET, SUITE 4300 CHICAGO, IL 60602	DIRECTOR	NONE	NONE	NONE
GORDAN WALKER 30 NORTH LASALLE STREET, SUITE 4300 CHICAGO, IL 60602	DIRECTOR	NONE	NONE	NONE
JOSEPH WEIN 30 NORTH LASALLE STREET, SUITE 4300 CHICAGO, IL 60602	DIRECTOR	NONE	NONE	NONE
ED LASKY 30 NORTH LASALLE STREET, SUITE 4300 CHICAGO, IL 60602	DIRECTOR	NONE	NONE	NONE
CHRIS WOLFARD 30 NORTH LASALLE STREET, SUITE 4300 CHCIAGO, IL 60602	COO 40	50,450.	1,875.	NONE
	GRAND TOTALS	621,029.	75,325.	NONE

SCHEDULE A, PART I - COMPENSATION OF THE FIVE HIGHEST PAID EMPLOYEES

NAME AND ADDRESS	TITLE AND TIME DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCOUNT
PAMELA BARDEN 30 NORTH LASALLE STREET, 4300 CHICAGO, IL 60602	VP DEVELOP 40	140,759.	19,862.	NONE
DENNIS JAMES 30 NORTH LASALLE STREET, 4300 CHICAGO, IL 60602	VP OPER/CONTROLLER 40	96,354.	4,427.	NONE
DOUGLAS REEVE 30 NORTH LASALLE STREET, 4300 CHICAGO, IL 60602	DEVELOPMENT MANAGER 40	79,061.	9,320.	NONE
DIANE DUBEY 30 NORTH LASALLE STREET, 4300 CHICAGO, IL 60602	COMMUNICATIONS MGR 40	93,922.	9,803.	NONE
FRED GREENBERG 30 NORTH LASALLE STREET, 4300 CHICAGO, IL 60602	MAJOR GIFTS OFFICER 40	115,000.	NONE	NONE
	TOTAL COMPENSATION	525,096.	43,412.	NONE

SCHEDULE A, PART III - EXPLANATION FOR LINE 2D

SEE PART V, FORM 990

SCHEDULE A, PART III - EXPLANATION FOR LINE 3A

THE FELLOWSHIP'S PROGRAMS ARE IMPLEMENTED THROUGH PARTNERSHIPS WITH IN-COUNTRY ORGANIZATIONS AND CHARITIES, SUCH AS KEREN HAYESOD AND THE AMERICAN JOINT DISTRIBUTION COMMITTEE. AFTER RESEARCHING THE STRATEGIC MISSIONS OF THE ABOVE ENTITIES, THE FELLOWSHIP IS CONFIDENT THAT THESE ENTITIES PROPERLY APPLY THE FUNDS FOR THE DESIRED, APPROPRIATE USEAGES.

International Fellowship of Christians & Jews, Inc.
30 North LaSalle Street, Suite 4300
Chicago, IL 60602
FEIN: 36-3256096

Form 990, Part III Statement of Program Service Accomplishments:

What is the organization's primary exempt purpose?

The Fellowship's mission is to foster better relations and understanding between Christians and Jews, encourage greater cooperation on issues of shared biblical concern and help build support for Israel and Jews in need. In addition, the Fellowship seeks to help Christians understand the Jewish roots of their faith, sponsor programs that seek to build bridges of understanding between Christians and Jews and educate the public on issues of prejudice and anti-Semitism. The Fellowship operates five major programs:

- *On Wings of Eagles.* Families, elderly couples and individuals from the former Soviet Union, Ethiopia and many other distressed countries where Jews live in hardship and face anti-Semitism are coming "home" to Israel because of the assistance The Fellowship provides through the Jewish Agency for Israel. Once these émigrés arrive in Israel, adjusting to their homeland involves taking "steps" one at a time, much like a person who is learning to walk. This important work of resettlement (klitah) is an integral part of The Fellowship's On Wings of Eagles program.

- *Isaiah 58.* Thousands of elderly Jews, orphans and "throwaway" children who struggle to survive throughout the former Soviet Union are not forgotten. Working with the American Jewish Joint Distribution Committee and other local Jewish communities, Isaiah 58 helps improve their living conditions. Elderly Jews, survivors of the Holocaust, Communism, pogroms and other events designed to eradicate Jews and people of faith, are fighting a battle of survival today against cold, hunger and illness. With pensions of only a dollar or two a day, they often choose between food and medicine. Isaiah 58 brings then firewood for their stoves, food, medicine and companionship. In addition, Isaiah 58 gives poor Jewish children, either abandoned or orphaned and living in horrible conditions that threaten their very survival, a new chance at full and productive lives by brining them from the streets into caring Jewish homes where they receive the love and care of family, education and other necessities to turn their lives around.

- *Guardians of Israel.* The needs of Israel's poorest families remain a high priority for The Fellowship. As they struggle to overcome the loss of jobs and accompanying economic hardships. The Fellowship assists thousands of hurting people with their basic needs through its Guardian of Israel program. The Israel

911 Emergency Fund is a project that helps cities meet their residents' most pressing needs. The Fellowship is activity involved in over 90 Israeli cities providing emergency funds and community resources for those in desperate need. With two children out of every five in Israel living below the poverty line, this tangible assistance is greatly needed.

- *Stand for Israel.* This is The Fellowship's outreach program to the Christian community. It provides clear and factual information about Israel and the situation in the Middle East. Its mission is to rally support for Israel through education, outreach and advocacy at the grassroots, church and leadership levels. The goal of stand for Israel is to :

    - Educate the Christian community on the biblical, political and strategic importance of Israel
    - Strengthen the ties between Israel and the United States, particularly the evangelical Christian community
    - Rally and coordinate the efforts of pro-Israel Christians in the United States to give tangible expression to Christian solidarity with Israel
    - Be an influential pro-Israel voice in Washington, D.C.

International Fellowship of Christians & Jews, Inc.
30 North LaSalle Street, Suite 4300
Chicago, IL 60602
EIN: 36-3256096

Form 990, Part VI Other Information:

Line 90a; List the states with which a copy of this return is filed:

Alabama
Alaska
Arizona
Arkansas
California
Colorado
Connecticut
Florida
Georgia
Illinois
Kansas
Kentucky
Louisiana
Maine
Maryland
Michigan
Massachusetts
Minnesota
Mississippi
Missouri
New Hampshire
new Jersey
New York
North Carolina
North Dakota
Ohio
Oklahoma
Oregon
Pennslyvania
Rhode Island
South Carolina
Tennessee
Utah
Virginia
Washington
West Virginia
Wisconsin

INTERNATIONAL FELLOWSHIP OF CHRISTIANS & JEWS, INC.

SUPPLEMENT TO SCHEDULE A, PART VI-A

DURING 2005, THERE WERE ZERO ($0) LOBBYING EXPENDITURES. HOWEVER, THE ABOVE NAMED ORGANIZATION DID FILE FORM 5768, A COPY IS ATTACHED FOR YOUR RECORDS.

AMENDED AND RESTATED BYLAWS

OF

INTERNATIONAL FELLOWSHIP OF CHRISTIANS & JEWS, INC.
(An Illinois Not-for-Profit Corporation)

As Amended and Restated September 29, 2005

ARTICLE I

PURPOSES

SECTION 1.01. ***Purposes.*** The purposes of International Fellowship of Christians and Jews (the "**Corporation**") as stated in its Articles of Incorporation are: exclusively charitable and educational within the meaning of Section 501(c) (3) of the Code, including for such purposes, but not limited to, supporting and assisting institutions providing religious and secular education, social services or charitable aid in the Holy Land of Israel, assisting Jews in need around the world, seeking the support of religious communities in the United States and creating bridges of cooperation between them, and creating links between American religious communities, the Jewish people and the Holy Land of Israel.

SECTION 1.02. ***Limitations on Operations.*** No part of the net earnings of the Corporation shall inure to the benefit of, or be distributable to, its Directors, Officers, or other private persons, except that the Corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in the Corporation's Articles of Incorporation. No substantial part of the activities of the Corporation shall be the carrying on of propaganda, or otherwise attempting, to influence legislation (except as otherwise provided in Section 501(h) of the Code), and the Corporation shall not participate in, or intervene in (including the publishing or distribution of statements), any political campaign on behalf of or in opposition to any candidate for public office. Notwithstanding any other provision of the Articles of Incorporation or these Bylaws, the Corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from federal income tax under Section 501(c)(3) of the Code or (b) by a corporation, contributions to which are deductible for federal income, estate, and gift tax purposes under Sections 170(c)(2), 2055(a)(2), and 2522(a)(2) of the Code.

SECTION 1.03. ***Dissolution.*** Upon the dissolution of the Corporation, the Board of Directors shall, after paying or making provision for the payment of all the liabilities of the Corporation, dispose of all of the assets of the Corporation exclusively for the purposes of the Corporation in such manner, or to such organization or organizations organized and operated exclusively for charitable, religious, literary, scientific or educational purposes as shall at the time qualify as an exempt organization or organizations under Section 501(c)(3) of the Code, as the Board of Directors shall determine. Any such assets not so disposed of shall be disposed of by the circuit court of the county in which the principal office of the Corporation is then located, exclusively for such purposes or to such organization or organizations, as such court shall determine, which are organized and operated exclusively for such purposes.

Special Meetings may fix any place as the place for holding any Special Meeting called by such person or persons.

SECTION 3.05. ***Notice of Meetings.*** Notice of the Annual Meeting and any Special Meeting shall be delivered not less than five days before the date of such meeting either in writing or by facsimile, electronic mail, or other means of electronic transmission to each Director at his or her address as it appears on the records of the Corporation, stating the place, date, hour, and purpose(s) of the meeting. If mailed, such notice shall be deemed to be delivered when deposited in the United States Mail so addressed, with first-class postage thereon prepaid. If sent by electronic mail or other means of electronic transmission, such notice shall be deemed to be given upon direction to the electronic mail or other electronic address of record of the Director. If sent by any other means (including facsimile, telegram, cablegram, courier, or express mail), such notice shall be deemed to be delivered when actually delivered to the home or business address of the Director.

SECTION 3.06. ***Voting.*** The act of a majority of the Directors in office and present at a meeting at which a quorum is present shall be the act of the Board of Directors, unless the act of a greater number is required by law, the Articles of Incorporation, or these Bylaws.

SECTION 3.07. ***Quorum.*** One-third (1/3) of the total number of Directors then in office shall constitute a quorum for the transaction of business at any meeting of the Board of Directors. If less than one-third (1/3) of the Directors are present at a meeting of the Board of Directors, one-third (1/3) of the Directors present may call for the meeting to be adjourned.

SECTION 3.08. ***Informal Action by Directors.*** Unless otherwise restricted by the Articles of Incorporation, any action required or permitted to be taken at any meeting of the Board of Directors, or any committee, may be taken without a meeting if a consent in writing, setting forth the action so taken, shall be signed by all of the Directors and all of any non-Director committee members entitled to vote with respect to the subject matter thereof, or by all the members of such committee, as the case may be, and the writing or writings or electronic transmission or transmissions are filed with the minutes of the proceedings of the Board of Directors or committee. Such filings shall be in paper form if the minutes are maintained in paper form or in electronic form if the minutes are maintained in electronic form. Any such consent signed by all the Directors or all committee members, as the case may be, shall have the same effect as a unanimous vote and may be stated as such in any document filed with the Secretary of State of the State of Illinois under the Not for Profit Corporation Act.

SECTION 3.09. ***Use of Conference Telephone or Other Interactive Technology.*** Members of the Board of Directors, or any committee, may participate in and act at any meeting of the Board of Directors, or committee, by means of a conference telephone or other similar interactive technology, including, but not limited to, electronic transmission, Internet usage, or remote communication, so long as all persons participating in the meeting can communicate with each other, and such participation shall constitute presence in person at such meeting.

SECTION 3.10. ***Resignation.*** Any Director may resign at any time by giving written notice, notice by facsimile, notice by electronic mail, or notice by other means of electronic transmission to the Board of Directors, the Chief Executive Officer, or the Secretary. Such resignation shall take effect when the notice is delivered unless the notice specifies a future date.

until the Officer's earlier death or resignation. Election or appointment of an Officer shall not of itself create contract rights.

SECTION 4.03. ***Resignation.*** Any Officer may resign at any time by giving written notice, notice by facsimile, notice by electronic mail, or notice by means of other electronic transmission to the Board of Directors, the Chief Executive Officer, or the Secretary. Such resignation shall take effect when the notice is delivered unless the notice specifies a future date. Unless otherwise specified therein, the acceptance of such resignation shall not be necessary to make it effective.

SECTION 4.04. ***Removal.*** Any Officer elected or appointed by the Board of Directors may be removed, with or without cause, by a vote of two-thirds of all Directors then in office whenever, in its judgment, the best interests of the Corporation would be served thereby, but such removal shall be without prejudice to the contract rights, if any, of the person or persons so removed.

SECTION 4.05. ***Vacancies.*** A vacancy in any office because of death, resignation, removal, disqualification, or otherwise may be filled by an appointment of the Chief Executive Officer, subject to the approval of the Board of Directors. An Officer appointed to fill a vacancy shall be appointed to serve until the next Annual Meeting.

SECTION 4.06. ***Chairperson(s) of the Board.*** There may be up to two Chairs of the Board (each, a "**Co-Chair of the Board**"), one of whom shall be of the Jewish faith and one of whom shall be of the Christian faith. If there is more than one Chairperson, the two Co-Chairs of the Board shall alternate presiding over every other meeting of the Board of Directors; shall assure that the Board of Directors is advised on all significant matters of the Corporation's business; shall coordinate the activities of the Chief Executive Officer, the other Officers and the committees; and shall have such other powers and duties as may be prescribed by the Board of Directors or these Bylaws. If there is only one Chairperson of the Board, such person shall have all the powers and duties assigned to the Co-Chairs of the Board prescribed by these Bylaws.

SECTION 4.07. ***Chief Executive Officer.*** The Chief Executive Officer shall be the principal executive officer of the Corporation and as such shall in general supervise and control all the business and affairs of the Corporation, unless otherwise provided by the Board of Directors. The Chief Executive Officer shall see that the orders and resolutions of the Board of Directors are carried into effect, except in those instances in which that responsibility is assigned to some other person by the Board of Directors. The Chief Executive Officer may sign bonds, mortgages, and all other contracts and documents, whether or not under the seal of the Corporation, except in cases where the signing and execution thereof shall be expressly delegated by law, by the Board of Directors, or by these Bylaws to some other Officer or agent of the Corporation.

SECTION 4.08. ***President.*** The President shall perform such duties as shall be assigned to the President by the Chief Executive Officer or the Board of Directors. In the absence of the Chief Executive Officer or in the event of the Chief Executive Officer's inability or refusal to act, as the case may be, the President shall perform the duties of the Chief Executive Officer and, when so acting, shall have all the powers of and be subject to all the restrictions of the Chief Executive Officer. The President shall serve as an ex-officio member of all committees of the

SECTION 4.15. ***Compensation.*** The Board of Directors shall have the authority to establish reasonable compensation of all Officers for services to the Corporation whether directly through resolution of the Board of Directors, by creation of a compensation committee through resolution of the Board of Directors, or by any other means permitted by law.

ARTICLE V

COMMITTEES

SECTION 5.01. ***Executive Committee.*** There shall be an executive committee of the Corporation (the "**Executive Committee**") that shall consist of those Officers elected by the Board of Directors and, at the discretion of the Chief Executive Officer, a maximum of two (2) additional members appointed by the Chief Executive Officer. The Executive Committee shall have and may exercise the authority of the Board of Directors in the management of the corporation; provided, however, that such Executive Committee shall not have the authority of the Board of Directors with respect to (a) electing, appointing, or removing any member of the Executive Committee or other Board Committee or any Directors or Officer; (b) adopting a plan of merger or adopting a plan of consolidation with another corporation; (c) authorizing the sale, lease, exchange or mortgage of all or substantially all of the property or assets of the Corporation; (d) authorizing the voluntary dissolution of the Corporation or revoking proceedings therefore; (e) adopting a plan for the distribution of the assets of the Corporation or for dissolution; or (f) amending, altering, or repealing any resolution of the Board of Directors which by its terms provides that it shall not be amended, altered, or repealed by the Executive Committee. The Executive Committee may take any action on behalf of the Board of Directors as may from time to time be permitted by law, other than those actions specifically prohibited in the preceding sentence. The Chief Executive Officer shall serve as the chair of the Executive Committee.

SECTION 5.02. ***Nominating Committee.*** There shall be a nominating committee of the Corporation (the "**Nominating Committee**") that shall be comprised of, at any given time, not less than three (3) of the Directors then in office (to be fixed by resolution of the Board of Directors), who shall be elected in such manner as prescribed by resolution of the Board of Directors.

SECTION 5.03. ***Other Committees.*** The Board of Directors may, by resolution adopted by a majority of the Directors in office, designate one or more committees, in addition to the Executive Committee and the Nominating Committee, each such committee to consist of two or more Directors and a majority of each committee's membership to be Directors; provided; however, that committees appointed by the Board or otherwise authorized pursuant to these Bylaws relating to the election, nomination, qualification, or credentials of the Directors or other committees involved in the process of electing Directors may be composed entirely of non-Directors. Any committee, to the extent provided in the resolution of the Board of Directors, shall have and may exercise all the powers and authority of the Board of Directors in the management of the business and affairs of the Corporation; provided, however, that no such committee shall have the power or authority of the Board of Directors in reference to (a) amending or repealing these Bylaws or the Articles of Incorporation; (b) electing, appointing or removing any Officer, Director, or member of any committee, or fixing the compensation of any

ARTICLE VI

CONTRACTS, CHECKS, DEPOSITS, GIFTS AND INVESTMENTS

SECTION 6.01. ***Contracts.*** The Board of Directors may authorize any Officer or Officers or agent or agents of the Corporation, in addition to the Officers so authorized by these Bylaws, to enter into any contract or execute and deliver any instrument in the name of and on behalf of the Corporation, and such authority may be general or confined to specific instances.

SECTION 6.02. ***Checks, Drafts, Etc.*** All checks, drafts or other orders for the payment of money, notes or other evidence of indebtedness issued in the name of the Corporation shall be signed by such Officer or Officers or agent or agents of the Corporation and in such manner as shall from time to time be determined by resolution of the Board of Directors.

SECTION 6.03. ***Deposits.*** All funds of the Corporation shall be deposited from time to time to the credit of the Corporation in such banks, trust companies, or other depositories as the Board of Directors may designate by resolution.

SECTION 6.04. ***Gifts.*** The Board of Directors may accept or reject, or by resolution may authorize any Officer or Officers or agent or agents of the Corporation to accept or reject, on behalf of the Corporation, any contribution, gift, bequest, or devise for the general purposes or for any special purpose of the Corporation.

SECTION 6.05. ***Investments.*** The Board of Directors shall manage, invest, operate, deal in and with, and conserve the property of the Corporation, and may retain any or all of the assets transferred to the Corporation by gift or bequest; provided, however, that the exercise of any of such powers shall not in any way conflict with the purposes of the Corporation as stated in its Articles of Incorporation, and such powers shall not be exercised so as to cause the Corporation to lose its qualification as an exempt organization under Section 501(c)(3) of the Code.

ARTICLE VII

BOOKS AND RECORDS

The Corporation shall keep correct and complete books and records of account and shall also keep minutes of the proceedings of its Board of Directors and each committee thereof.

ARTICLE VIII

FISCAL YEAR

The fiscal year of the Corporation shall be the calendar year.

SECTION 10.04. ***Non-Exclusivity and Continuation.*** The indemnification provided by this Article X shall not be deemed exclusive of any other rights to which a person seeking indemnification may be entitled under any agreement, vote of disinterested Directors, or otherwise, both as to action in the person's official capacity and as to action in another capacity while holding such office, and shall continue as to a person who has ceased to be a Director, Officer, employee or agent of the Corporation, and shall inure to the benefit of the heirs, executors and administrators of such a person.

SECTION 10.05. ***Insurance.*** The Corporation may purchase and maintain insurance (a) to insure itself with respect to the indemnification payments it is authorized or obligated to make pursuant to this Article X, and (b) on behalf of any person who is or was a Director, Officer, employee or agent of the Corporation, or who is or was serving at the request of the Corporation as a director, trustee, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise, to insure against any liability asserted against such person and incurred by him or her in any such capacity, or arising out of his or her status as such, whether or not the Corporation would have the power to indemnify the person against such liability under the provisions of this Article X.

ARTICLE XI

CONFLICTS OF INTEREST

SECTION 11.01. ***Conflict of Interest.*** A Director shall disclose to the Board of Directors any material interest which such Director directly or indirectly has in any person or entity which is a party to a transaction under consideration by the Board of Directors, or which to the Director's knowledge might otherwise cause a conflict with a fiduciary duty owed by the Director to another organization. Such interested Director shall abstain from voting on such transaction or other action; provided, however, that such interested Director's presence may be counted in determining whether a quorum is present.

SECTION 11.02. ***Material Interest.*** A Director shall be considered to have a material interest in an entity if the Director is a director, officer or employee of the entity or if the Director has a material financial interest in the entity.

SECTION 11.03. ***Comprehensive Policy.*** The Board of Directors shall have the power and authority to adopt a more comprehensive policy regarding conflicts of interest, which may supplement, amend, or supersede this Article XI, as so directed by the Board of Directors.

ARTICLE XII

AMENDMENTS TO BYLAWS

SECTION 12.01. ***Amendments by the Board of Directors.*** These Bylaws may be altered, amended or repealed and new Bylaws adopted by the affirmative vote of two-thirds of the Board of Directors present to vote thereon. Such action may be taken at any Annual Meeting, regular meeting of the Board of Directors, or Special Meeting, provided that notice of the proposed alteration, amendment, repeal or adoption be contained in the notice of any Special Meeting at which such action is taken, and provided further that no such alteration, amendment, repeal or adoption shall in any way conflict with the purposes of the Corporation as stated in its

CERTIFICATE OF SECRETARY

I, Barbara Walker, Secretary of **INTERNATIONAL FELLOWSHIP OF CHRISTIANS & JEWS, INC.**, hereby certify that the foregoing is a true and correct copy of the Amended and Restated Bylaws of the Corporation that were duly adopted at a meeting of the Board of Directors of the Corporation on September 29, 2005, and such Amended and Restated Bylaws of the Corporation are still in effect and have not since been amended.

Date: 9/29/05

By: Barbara Walker
Secretary of the Corporation