July 26, 2005

Joel L. Harris

Redacted

Dear Mr. Harris,

Thank you so very much for your generous contribution of $1,000 which you have designated for parties/special activities for UJA-Federation Community Trust beneficiaries. This fund will help assure that trust beneficiaries can comfortably participate in birthday parties/special activities, which they might not be otherwise able to attend.

Your thoughtfulness is very much acknowledged.

This is to acknowledge that your contribution was made as a gift to F-E-G-S. The Internal Revenue Code provides that no deduction will be allowed for separate contributions of $250.00 or more unless the taxpayer substantiates it with a written acknowledgment from the organization to whom this gift was made. Accordingly, we suggest that you keep this letter with your tax records.

Thank you again.

Sincerely,

Gail A. Magaliff
Chief Operating Officer, Human Services

cc: Louise Greilsheimer, UJA-Federation
    Ellen Millman, F-E-G-S

bcc: Leonard Silver, CFO, F-E-G-S
    Jonas Waizer, PH.D, COO, F-E-G-S

Exhibit 31
Mr. Alfred I. Miller
Executive Vice President
FEGS
114 5 Ave. - 11th flr
N.Y., N.Y. 10011

Dear Mr. Miller:

Confirming our telephone conversation, enclose find our check
for One Thousand Dollars in payment of the
"Herbert Kanon Fund" which is to be used to gain assistance at
your discretion. To aid FEGS people who you feel are in
need of assistance.

Many thanks for the assistance given to burn while he was
in the FEGS program.

Sincerely,

[Signature]

I enc. Check for $1000.00

- Ellen Friedman
ROSALIND F. KANON
HERBERT KANON

Dec 16, 1996

1911

1-337/260

PAY TO THE ORDER OF EEGS

$1000.00

One Thousand Dollars

AMALGAMATED BANK OF NEW YORK
11-15 Union Square, New York, N.Y. 10003

For Fussman Kurt

Rosalind F. Kanon

Redacted
December 18th, 1996

Mrs. Rosalind F. Kanon

Redacted

Dear Mrs. Kanon:

Thank you for your check for $1000, which will enable F.E.G.S. to set up The Russ Kanon Fund.

This Fund will help individuals who are enrolled in the Trust, directed by Ellen Millman, to receive extra assistance.

I hope we can receive other contributions to the Fund.

We thank you for this fitting memorial to Russ, and for your confidence in F.E.G.S. and the work we do.

Sincerely,

[Signature]

cc: Joseph Stein, Jr., President
    Ellen Millman, Director, Community Trust for the Disabled
MEMORANDUM

TO:       ELLEN MILLMAN
FROM:     AL MILLER
DATE:    DECEMBER 19TH, 1996

RE: THE RUSS KANON FUND

Mrs. Kanon had called me and wanted to make some kind of memorial tribute to her son, Russ, who passed away and was a recipient of Trust services.

I had suggested that we set up a small Fund which would help individuals who are part of the Trust who need some extra help and assistance.

Mrs. Kanon sent us a check for $1000 to start the Fund, and perhaps it would be possible to get some additional contributions as we move along.

I have asked Lenny Silver to set up the Fund and would appreciate your administering it in accordance with Mrs. Kanon's wishes.

If you have any questions, please call me.

cc:       Lenny Silver

BLIND NOTE TO LENNY SILVER: PLEASE SET UP A FUND IN ACCORDANCE WITH THIS LETTER.