

**Internal Revenue Service****Date:** April 30, 2005

SAINT JOHNS COMMUNITIES INC  
1840 N PROSPECT AVE  
MILWAUKEE WI 53202

Department of the Treasury  
P. O. Box 2508  
Cincinnati, OH 45201

**Person to Contact:**

Steve Brown 31-07422  
Customer Service Specialist

**Toll Free Telephone Number:**

8:30 a.m. to 5:30 p.m. ET  
877-829-5500

**Fax Number:**

513-263-3756

**Federal Identification Number:**

39-0807204

Dear Sir or Madam:

This is in response to the amendment to your organization's Articles of Incorporation filed with the state on October 27, 2003. We have updated our records to reflect the name change as indicated above.

In April 1941 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under section 509(a)(2) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

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

Sincerely,

*Janna K. Skufca*

Janna K. Skufca, Director, TE/GE  
Customer Account Services