

**Internal Revenue Service**

Date: January 12, 2006

NORTH STAR COMMUNITY SERVICES INC  
3420 UNIVERSITY AVE  
WATERLOO IA 50701-2008

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

Person to Contact:  
Grant Herring, Revenue Agent  
31-03110  
Toll Free Telephone Number:  
877-829-5500  
Federal Identification Number:  
42-1038039

Dear Sir or Madam:

This is in response to your request of January 6, 2006, for a letter affirming your organization's tax-exempt status under its new name.

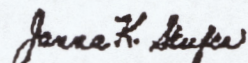
In March 1976 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

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, Director, TE/GE  
Customer Account Services