INTERNAL REVENUE SERVICE P. O. BOX 2508 CINCINNATI, OH 45201

Date: SEP 4 - 2009

FIVE STAR CONNECTION INC PO BOX 81028 ROCHESTER, MI 48308

Employer Identification Number: 30-0525996 DLN: 309244006 Contact Person: JAMES T DUMAS ID# :31547 Contact Telephone Number: (877) 829-5500 Accounting Period Ending: December 31 Form 990 Required: Yes Effective Date of Exemption: January 8, 2009 Contribution Deductibility:

Dear Applicant:

We are pleased to inform you that upon review of your application for tax-exempt status we have determined that you are exempt from Federal income tax under section 501(c)(4) of the Internal Revenue Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Please see enclosed Information for Organizations Exempt Under Sections Other Than 501(c)(3) for some helpful information about your responsibilities as an exempt organization.

Sincerely,

Robert Choi

Director, Exempt Organizations Rulings and Agreements

Enclosure: Information for Organizations Exempt Under Sections Other
Than 501(c)(3)

IRS DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE CINCINNATI OH 45999-0023

- L

13646

003646.527325.0011.001 1 MB 0.369 532 Արկրեւուների իրերի անդիկի իրերի անդրարդակի

FIVE STAR CONNECTION INC % THERESA MIKE 1409 N PINE ST ROCHESTER HILLS MI 48307 Date of this notice: 01-23-2009

Employer Identification Number: 30-0525996

Form: SS-4

Number of this notice: CP 575 E

For assistance you may call us at: 1-800-829-4933

IF YOU WRITE, ATTACH THE STUB OF THIS NOTICE.

WE ASSIGNED YOU AN EMPLOYER IDENTIFICATION NUMBER

Thank you for applying for an Employer Identification Number (EIN). We assigned you EIN 30-0525996. This EIN will identify you, your business accounts, tax returns, and documents, even if you have no employees. Please keep this notice in your permanent records.

When filing tax documents, payments, and related correspondence, it is very important that you use your EIN and complete name and address exactly as shown above. Any variation may cause a delay in processing, result in incorrect information in your account, or even cause you to be assigned more than one EIN. If the information is not correct as shown above, please make the correction using the attached tear off stub and return it to us.

Assigning an EIN does not grant tax-exempt status to non-profit organizations. Publication 557, Tax Exempt Status for Your Organization, has details on the application process, as well as information on returns you may need to file. To apply for formal recognition of tax-exempt status, most organizations will need to complete either Form 1023, Application for Recognition Under Section 501(c)(3) of the Internal Revenue Code, or Form 1024, Application for Recognition of Exemption Under Section 501(a). Submit the completed form, all applicable attachments, and the required user fee to:

Internal Revenue Service PO Box 192 Covington, KY 41012-0192

The Pension Protection Act of 2006 contains numerous changes to the tax law provisions affecting tax-exempt organizations, including an annual electronic notification requirement (Form 990-N) for organizations not required to file an annual information return (Form 990 or Form 990-EZ). Additionally, if you are required to file an annual information return, you may be required to file it electronically. Please refer to the Charities & Non-Profits page at www.irs.gov for the most current information on your filing requirements.