

RECEIVED JUN 21 2006

INTERNAL REVENUE SERVICE

DEPARTMENT OF THE TREASURY

P. O. BOX 2508

CINCINNATI, OH 45201

Date: JUN 13 2006

Employer Identification Number:

91-2157016

DLN:

17053028746056

Contact Person:

CHADWICK A KOWALCZYK

ID# 31221

Contact Telephone Number:

(877) 829-5500

Public Charity Status:

170(b)(1)(A)(vi)

LENNAR CHARITABLE HOUSING

FOUNDATION

25 ENTERPRISE

ALISO VIEJO, CA 92656

Dear Applicant:

Our letter dated February 2002, stated you would be exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code, and you would be treated as a public charity, rather than as a private foundation, during an advance ruling period.

Based on the information you submitted, you are classified as a public charity under the Code section listed in the heading of this letter. Since your exempt status was not under consideration, you continue to be classified as an organization exempt from Federal income tax under section 501(c)(3) of the Code.

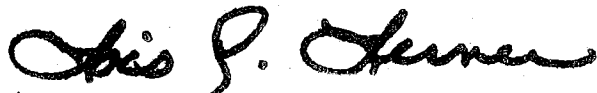
Publication 557, Tax-Exempt Status for Your Organization, provides detailed information about your rights and responsibilities as an exempt organization. You may request a copy by calling the toll-free number for forms, (800) 829-3676. Information is also available on our Internet Web Site at [www.irs.gov](http://www.irs.gov).

If you have general questions about exempt organizations, please call our toll-free number shown in the heading.

Please keep this letter in your permanent records.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely yours,



Lois G. Lerner

Director, Exempt Organizations

Rulings and Agreements