JP MANAGEMENT, LLC

May 13, 2005

Vanessa L. Koster Senior Planner City of Milwaukee Department of City Development PO Box 324 Milwaukee, WI 53202-0324

Re: Tax key #158-0304-112-9

Location 3806 W Douglas Avenue

Dear Ms. Koster:

The property taxes are paid by installment until closing. As part of the closing statement, Chicago Title is directing the balance of the taxes to be paid directly to the City, by the bank, prior to me receiving any funds.

Just received my installment bill today and the total balance due is \$6,7.9.50, with this month's installment due of \$1,331.84.

Please assist me in finalizing this issue so we are able to close this mor h.

Thank you,

Paul J. Puccinelli President February 3, 2005

Mr. Wayne F. Whittow City Treasurer Room 103 – City Hall

Attention: Mr. James Hanna Deputy City Treasurer

Re: Proposed Certified Survey Map Regarding Tax Key Nos. 387-0002-100-6; 387-0113-100-X; 386-0136-111-0; and 387-0101-111-X Considered Under Common Council File Number 041154

Dear Mr. Whittow:

In your February 1, 2005 communication, you requested our assistance concerning the above-captioned matter. We have also received copies of a February 11, 2005 letter to you from Miller Brewing Company ("MBC") concerning the above-captioned Certified Survey Map ("CSM"). The letter forwards a proposed form of certificate of City Treasurer. The certificate is intended to comply with the requirements of sec. 119-8-2-f, Milwaukee Code of Ordinances. That ordinance specifies the form of various certificates that must be executed and referenced on the final form of a CSM. The ordinance does permit "variations" of the forms found in the ordinance.

We are of the opinion, given the constraints of sec. 236.34(1)(e), Stats., that the form of Treasurer certificate submitted by MBC is an appropriate "variation" and therefore, can be executed by you.

Mr. Wayne F. Whittow February 3, 2005 Page 2

We also note that MBC has acknowledged responsibility for the entire outstanding tax balances on the above tax key numbers and acknowledge that we may proceed against MBC if there are any delinquencies.

Very truly yours,

PATRICK B. McDONNELL Deputy City Attorney

PBM:dms

1060-2005-293:89873