

Internal Revenue Service

Date: October 24, 2006

VISITING NURSE & COMMUNITY HEALTH
INC
37 BROADWAY
ARLINGTON MA 02474-5552

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

Person to Contact:

Ms. Lumpkins 31-08344
Customer Service Representative

Toll Free Telephone Number:
877-829-5500

Federal Identification Number:
04-2560713

Dear Madam:

This is in response to your request of October 24, 2006, regarding your organization's tax-exempt status.

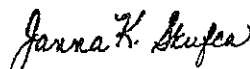
In July 1975 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

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