

Internal Revenue Service
Director, Exempt Organizations
Rulings and Agreements

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

Date: MAR 10 2004

Laurel House
P O Box 764
Norristown, PA 19401

Person to Contact - ID#: Tyler Chumney #31-07584
Contact Telephone Numbers:
877-829-5500 Phone
513-263-3756 Fax
Federal Identification Number:
23-2172743

Dear Sir or Madam:

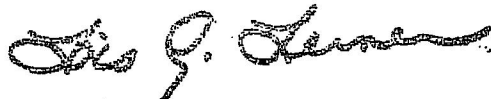
By our determination dated January 22, 1984, you were held to be exempt from Federal Income Tax under the provisions of section 501(c)(3) of the Internal Revenue Code.

You recently furnished us information that Nehemiah's Way of North Wales merged with Laurel House on December 31, 2003. Based on the information submitted, we have determined that the merger does not affect your exempt status. The organization will continue using Employer Identification Number 23-2172743.

Please let us know about any further changes in the character, purposes, method of operation, name or address of your organization.

If you have any questions regarding this matter, please contact the person whose name and telephone number appear in the heading of this letter.

Sincerely,



Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements

Enclosure

CC: Carolyn S Nachmais, Schnader Harrison Segal & Lewis LLP