

Internal Revenue Service
P.O. Box 2508
Cincinnati, Ohio 45201

Department of the Treasury

Date: JAN 20 2009

HARBORLIGHT COMMUNITY PARTNERS INC
1 MONUMENT SQUARE
BEVERLY, MA 01915

Person to Contact - ID#:
JOE KENNEDY - ID# 31-08655
Contact Telephone Numbers:
877-829-5500 Phone
Federal Identification Number:
04-2313571

Dear Sir or Madam:

By our determination dated February 1982, 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 FBC Property Management Corp. (EIN: 22-2537938) and Harborlight Care Services, Inc. (EIN: 04-3725240) merged with Harborlight House Properties, Inc. (EIN: 04-2313571) on January 1, 2009. Harborlight House Properties, Inc. has since changed its name to Harborlight Community Partners, Inc. Based on the information submitted, we have determined that the merger and name change do not affect your exempt status. Harborlight Community Partners, Inc. will continue using Employer Identification Number 04-2313571.

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

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,



Robert Choi
Director, Exempt Organizations
Rulings and Agreements