Internal Revenue Service

Date: September 4, 2007

HANCOCK REGIONAL HOSPITAL FOUNDATION INC 801 N STATE ST GREENFIELD IN 46140-1270 014 Department of the Treasury P. O. Box 2508 Cincinnati, OH 45201

Person to Contact:

Mr. Morton 17-57100 Customer Service Representative

Toll Free Telephone Number:

877-829-5500

Federal Identification Number:

35-1543591

Dear Sir or Madam:

This is in response to your request of September 4, 2007, regarding your organization's tax-exempt status.

In May 1986 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)(3) 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.

Michele M. Sullivan, Oper. Mgr. Accounts Management Operations 1