



Deloitte Tax LLP
200 Berkeley Street
Boston, MA 02116-5022
USA

Tel: +1 617 437 2000
www.deloitte.com

June 17, 2008

Mr. Michael T. Burke
Senior Vice President and Chief Financial Officer
Tufts Medical Center, Inc.
750 Washington Street
Tufts-NEMC #451
Boston, MA 02111

Dear Mike:

Deloitte Tax LLP is pleased to enclose the Group Exemption Letter for Tufts Medical Center Parent, Inc. According to the Group Exemption Letter, Tufts Medical Center Parent, Inc. has obtained Internal Revenue Service ("IRS") recognition of exemption from federal income tax for its subordinate organizations, under section 501 (a) of the Internal Revenue Code, as organizations described in IRS section 501 (c) (3). Following is a list of the subordinate organizations that are included in the Group Exemption Letter:

- Tufts Medical Center, Inc.
- New England Medical Center Hospitals, Inc.
- NEMC Real Estate Company, Inc.
- The Cameron M. Neely Foundation for Cancer Care, Inc.
- New England Long-Term Care, Inc.
- New England Quality Care Alliance, Inc.

The IRS has classified the organizations identified above as organizations that are not private foundations because they are organizations of the type described in section 509 (a) of the Internal Revenue Code.

Tufts Medical Center Parent, Inc. subordinates are required to include the Group Exemption number 5466 on each Form 990, Return of Organization Exempt From Income Tax, and Form 990-T, Exempt Organization Business Income Tax Return that they file.

Additionally, to maintain its Group Exemption Letter, Tufts Medical Center Parent, Inc. is required to submit annually to the IRS (Ogden, UT 84201), on or before June 30, the following information as described in Rev. Proc. 80-27, 1980-1 C.B. 677:

1. A statement describing all changes in the purposes, character, or method of operation of subordinates included in the group exemption letter.
2. A separate list including names, mailing addresses, actual addresses if different, and EINs of the affected subordinates, for each of the three following categories.
 - a. Subordinates that have changed their names or addresses during the year.
 - b. Subordinates no longer to be included in the group exemption letter

- c. Subordinates to be added to the group exemption letter

Please be aware that Tufts Medical center Parent, Inc. is required to submit a statement even if there were none of the above changes.

3. For new subordinates added to the list the following statements should be included:
- a) A statement that the existing group exemption letter information applies to the new subordinates;
 - b) A statement showing that each subordinate has given authorization to be included in the roster;
 - c) A statement listing all subordinates to which the IRS has previously issued an outstanding ruling or determination letter;
 - d) A statement that shows that no subordinate to be included in the group exemption letter is a private foundation as defined in section 509 (a), since the group exemption letter involves organizations described under section 501 (c) (3);
 - e) A statement including the information required by Rev. Proc 75-70 for each subordinate that is a school claiming exemption under section 501 (c) (3). Also, any other information necessary to establish that the school is complying with the requirements of Rev. Rul. 71-447, 1971-2 C. B. 230 must be included, which is the same information required by Schedule A, Form 1023, Application for Recognition of Exemption under section 501 (3) of the Internal Revenue Code; and
 - f) A statement including names, mailing address (including Postal Zip Code), and EIN numbers.


Tufts Medical Center Parent, Inc. although required to file a separate annual return for itself, may elect for the year ended September 30, 2008 to file a group return covering those subordinates who have elected and authorized Tufts Medical Center Parent, Inc. in writing to be included in a group return. Such a written authorization must be made annually by each subordinate.

When filing a group return, Tufts Medical Center Parent, Inc. should aggregate the data from all the subordinates included in the group return and report the aggregate number where a line calls for a dollar amount or numerical data, unless instructed differently.

Lastly, the Group Exemption Letter states that Tufts Medical Center Parent's IRS exemption letter remains in effect.

For any other clarifications on the group exemption letter, or supplemental information in regards to reporting information on the group return that Deloitte Tax may provide to you, please feel free to me at (617) 437-2824.

Very truly yours,



Judeth A. Drake
Partner

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: JUN 04 2008

TUFTS MEDICAL CENTER PARENT INC
C/O JUDETH A DRAKE
DELOITTE TAX LLP
200 BERKELEY ST
BOSTON, MA 02116-0000

Employer Identification Number:
04-2810022
DLN:
17053341032016
Contact Person:
JEFFERY A CULLEN ID# 31215
Contact Telephone Number:
(877) 829-5500

Addendum Applies:
Yes

Dear Applicant:

We have considered your application for a group exemption letter recognizing your subordinates as exempt from federal income tax under section 501(a) of the Internal Revenue Code as organizations of the type described in section 501(c)(3).

Our records show that you were recognized as exempt from federal income tax under section 501(c)(3) of the Code. Your exemption letter remains in effect.

Based on information you supplied, we recognize your subordinates whose names appear on the list you submitted as exempt from federal income tax under section 501(c)(3) of the Code.

Additionally, we have classified the organizations that you operate, supervise, or control, and that are covered by your notification to us, as organizations that are not private foundations because they are organizations of the type described in section 509(a) of the Code.

Donors may deduct contributions to your subordinates as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your subordinates or for their use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of section 2055, 2106, and 2522 of the Code.

Your subordinates whose gross receipts each year are normally more than \$25,000 are each required to file Form 990, Return of Organization Exempt From Income Tax, by the 15th day of the fifth month after the end of their annual accounting period. If you prefer, you may file a group return for those subordinates that authorize you in writing to include them in that return. If you are required to file Form 990 for your own activities, you must file a separate return and may not be included on any group return that you file for your subordinates. The law imposes a penalty of \$20 a day when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty imposed cannot exceed \$10,000 or 5 percent of gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return,

Letter 2419 (DO/CG)

TUFTS MEDICAL CENTER PARENT INC

unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged if a return is not complete, so your subordinates should make sure their returns are complete before filing them.

Exception: Section 509(a)(3) supporting organizations must file Form 990 or Form 990-EZ even if gross receipts are normally \$25,000 or less. However, supporting organizations of religious groups with gross receipts that are normally \$5,000 or less may file an annual electronic notice instead of Form 990 or Form 990-EZ.

Your subordinates are required to make their annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You and your subordinates are also required to make available for public inspection your group exemption application, any supporting documents and this exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

As of January 1, 1984, each of your subordinates is liable for social security taxes under the Federal Insurance Contributions Act on remuneration of \$100 or more they pay to each of their employees during a calendar year. Your subordinates are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Each year, at least 90 days before the end of your annual accounting period, please send the items listed below to the Internal Revenue Service Center at the address shown below.

1. A statement describing any changes during the year in the purposes, character, or method of operation of your subordinates;
2. A list showing the names, mailing addresses (including Postal ZIP codes), actual addresses if different, and employer identification numbers of subordinates that, since your previous report:
 - a. Changed names or address;
 - b. Were deleted from your roster; or
 - c. Were added to your roster.
3. For subordinates to be added, attach:
 - a. A statement that the information on which your present group exemption letter is based applies to the new subordinates;
 - b. A statement that each has given you written authorization to add its name to the roster;
 - c. A list of those to which the Service previously issued exemption rulings or determination letters;

Letter 2419 (DO/CG)

TUFTS MEDICAL CENTER PARENT INC

- d. A statement that none of the subordinates is a private foundation as defined in section 509(a) of the Code if the group exemption letter covers organizations described in section 501(c)(3);
- e. The street address of each subordinate whose mailing address is a P.O. Box; and
- f. The information required by Revenue Procedure 75-50, 1975-2 C.B. 587, for each subordinate that is a school claiming exemption under section 501(c)(3). Also include any other information necessary to establish that the school is complying with the requirements of Revenue Ruling 71-447, 1971-2 C.B. 230. This is the same information required by Schedule B, Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.

4. If applicable, a statement that your group exemption roster did not change since your previous report.

Please mail the information requested in this letter to the following address:

Internal Revenue Service
Ogden UT 84201

Your Group Exemption Number is 5466. Your subordinates are required to include this number on each Form 990, Return of Organization Exempt From Income Tax, and Form 990-T, Exempt Organization Business Income Tax Return, that they file. Please advise your subordinates of this requirement and provide them with the Group Exemption Number.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

If the heading of this letter indicates that an addendum applies, the enclosed addendum is an integral part of this letter.

Because this letter could help resolve any questions about the exempt status and foundation status of your subordinates, you should keep it for your records.

Letter 2419 (DO/CG)

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: JUN 3 4 2008

Employer Identification Number:

04-2810022

DLN:

17053341032016

Contact Person:

JEFFERY A CULLEN

ID# 31215

Contact Telephone Number:

(877) 829-5500

TUFTS MEDICAL CENTER PARENT INC
750 WASHINGTON ST BOX 468
BOSTON, MA 02111-1526

Addendum Applies:

Yes

Dear Applicant:

We have considered your application for a group exemption letter recognizing your subordinates as exempt from federal income tax under section 501(a) of the Internal Revenue Code as organizations of the type described in section 501(c)(3).

Our records show that you were recognized as exempt from federal income tax under section 501(c)(3) of the Code. Your exemption letter remains in effect.

Based on information you supplied, we recognize your subordinates whose names appear on the list you submitted as exempt from federal income tax under section 501(c)(3) of the Code.

Additionally, we have classified the organizations that you operate, supervise, or control, and that are covered by your notification to us, as organizations that are not private foundations because they are organizations of the type described in section 509(a) of the Code.

Donors may deduct contributions to your subordinates as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your subordinates or for their use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of section 2055, 2106, and 2522 of the Code.

Your subordinates whose gross receipts each year are normally more than \$25,000 are each required to file Form 990, Return of Organization Exempt From Income Tax, by the 15th day of the fifth month after the end of their annual accounting period. If you prefer, you may file a group return for those subordinates that authorize you in writing to include them in that return. If you are required to file Form 990 for your own activities, you must file a separate return and may not be included on any group return that you file for your subordinates. The law imposes a penalty of \$20 a day when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty imposed cannot exceed \$10,000 or 5 percent of gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return,

Letter 2419 (DO/CG)

TUFTS MEDICAL CENTER PARENT INC

unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged if a return is not complete, so your subordinates should make sure their returns are complete before filing them.

Exception: Section 509(a)(3) supporting organizations must file Form 990 or Form 990-EZ even if gross receipts are normally \$25,000 or less. However, supporting organizations of religious groups with gross receipts that are normally \$5,000 or less may file an annual electronic notice instead of Form 990 or Form 990-EZ.

Your subordinates are required to make their annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You and your subordinates are also required to make available for public inspection your group exemption application, any supporting documents and this exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

As of January 1, 1984, each of your subordinates is liable for social security taxes under the Federal Insurance Contributions Act on remuneration of \$100 or more they pay to each of their employees during a calendar year. Your subordinates are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Each year, at least 90 days before the end of your annual accounting period, please send the items listed below to the Internal Revenue Service Center at the address shown below.

1. A statement describing any changes during the year in the purposes, character, or method of operation of your subordinates;
2. A list showing the names, mailing addresses (including Postal ZIP codes), actual addresses if different, and employer identification numbers of subordinates that, since your previous report:
 - a. Changed names or address;
 - b. Were deleted from your roster; or
 - c. Were added to your roster.
3. For subordinates to be added, attach:
 - a. A statement that the information on which your present group exemption letter is based applies to the new subordinates;
 - b. A statement that each has given you written authorization to add its name to the roster;
 - c. A list of those to which the Service previously issued exemption rulings or determination letters;

Letter 2419 (DO/CG)

TUFTS MEDICAL CENTER PARENT INC

- d. A statement that none of the subordinates is a private foundation as defined in section 509(a) of the Code if the group exemption letter covers organizations described in section 501(c)(3);
- e. The street address of each subordinate whose mailing address is a P.O. Box; and
- f. The information required by Revenue Procedure 75-50, 1975-2 C.B. 587, for each subordinate that is a school claiming exemption under section 501(c)(3). Also include any other information necessary to establish that the school is complying with the requirements of Revenue Ruling 71-447, 1971-2 C.B. 230. This is the same information required by Schedule B, Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.

4. If applicable, a statement that your group exemption roster did not change since your previous report.

Please mail the information requested in this letter to the following address:

Internal Revenue Service
Ogden UT 84201

Your Group Exemption Number is 5466. Your subordinates are required to include this number on each Form 990, Return of Organization Exempt From Income Tax, and Form 990-T, Exempt Organization Business Income Tax Return, that they file. Please advise your subordinates of this requirement and provide them with the Group Exemption Number.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

If the heading of this letter indicates that an addendum applies, the enclosed addendum is an integral part of this letter.

Because this letter could help resolve any questions about the exempt status and foundation status of your subordinates, you should keep it for your records.

Letter 2419 (DO/CG)

TUFTS MEDICAL CENTER PARENT INC

We have sent a copy of this letter to your representative as indicated in your power of attorney.

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

Sincerely yours,



Robert Choi
Director, Exempt Organizations
Rulings and Agreements

Enclosure(s):
Publication 4221-PC

Letter 2419 (DO/CG)

TUFTS MEDICAL CENTER PARENT INC

GROUP RETURN

You have requested to file a group return for your subordinates. You needed a separate EIN number for this filing. We have filed a SS-4 on your behalf and you will receive confirmation of that EIN under separate cover.

EFFECTIVE DATE

All of your subordinates agreed to give up their individual rulings in order to be a part of this group ruling. Their exemption under the group ruling will begin October 1, 2007.

If they later decide to leave the group ruling or it ceases to exist, and should they want individual exemption, they will have to reapply for exemption at that time.

ADDITIONAL FILING REQUIREMENTS

Any of your subordinates that have over \$1,000 in unrelated business income under Section 511 of the Code may be subject to file Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your subordinates' present or proposed activities are unrelated trade or business as defined in Section 513 of the Code.

Letter 2419 (DO/CG)