

Internal Revenue Service

Department of the Treasury

P. O. Box 2508
Cincinnati, OH 45201

Date: January 21, 2003

Person to Contact:
John Kennedy ID 31-07297
Customer Service Representative

Toll Free Telephone Number:
8:00 a.m. to 6:30 p.m. EST
877-829-5500

Fax Number:
513-263-3756

Federal Identification Number:
05-0258896

Kent County Memorial Hospital
455 Toll Gate Rd.
Warwick, RI 02886

Dear Sir or Madam:

This is in response to your request of January 21, 2003, regarding your organization's tax exempt status.

Our records indicate that a determination letter issued in January 1955, granted your organization exemption from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in sections 509(a)(1) and 170(b)(1)(A)(iii).

This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's sources of support, or its character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes.

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

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Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on the Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization's present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

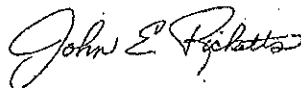
The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. If your organization had a copy of its application for recognition of exemption on July 15, 1987, it is also required to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection (up to a maximum of \$10,000 in the case of an annual return).

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the organization's permanent records.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

This letter affirms your organization's exempt status.

Sincerely,



John E. Ricketts, Director, TE/GE
Customer Account Services

Internal Revenue Service

District
Director

KENT COUNTY MEMORIAL HOSPITAL
455 Toll Gate Road
Warwick, Rhode Island 02886

Department of the Treasury

P.O. Box 9000

JFK Federal Bldg, Boston, Mass 02203

Person to Contact: Larry Zinamon

Telephone Number: (617) 523-1040

1-800-392-6288 (Mass)

1-800-343-9000 (Conn)

Refer Reply to: Taxpayer Service

Date: August 16, 1982

Dear Sir or Madam:

This is in reply to your recent letter requesting a copy of an exemption letter for the above named organization.

Records in this office show that a determination letter was issued in January 1955 ruling that the organization was exempt from Federal income tax under Section (now) 501(c)(3) of the Internal Revenue Code of 1954.

Records in this office show that the organization is exempt under Section _____ of the Internal Revenue Code as part of a Group Ruling issued to _____.

Further, the organization is not a private foundation because it is an organization described under Section 509(a)(1) & 170(b)(1)(A)(vi).

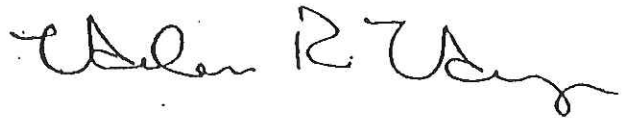
Further, the organization is a private foundation as described in Section 590(a) of the Internal Revenue Code of 1954.

This ruling remains in effect as long as there have been no changes in the character, purposes or method of operation of the organization.

I trust the foregoing information will serve your purpose.

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

Sincerely,



HELEN HERZER
Group Manager