

Internal Revenue Service

Date: June 25, 2005

OPEN ARMS CARE CORPORATION
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545 MAINSTREAM DRIVE STE 250
NASHVILLE TN 37228

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

Person to Contact:

Ms. Fox 31-07209

Customer Service Representative

Toll Free Telephone Number:

8:30 a.m. to 5:30 p.m. ET

877-829-5500

Fax Number:

513-263-3756

Federal Identification Number:

58-1839449

Dear Sir or Madam:

This is in response to your request of May 23, 2005, regarding your organization's tax-exempt status and address change. We have updated our records to reflect the address change as indicated above.

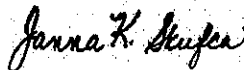
In August 1989 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a hospital under sections 509(a)(1) and 170(b)(1)(A)(iii) 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,



Janna K. Skufca, Director, TE/GE
Customer Account Services