

Internal Revenue Service

Department of the Treasury

District
Director

P.O. Box 1680, GPO Brooklyn, N.Y. 11202

Date: FEB 11 1986

New England Life Flight, Inc.
Peabody 818 Harrison Avenue
Boston, MA 02118

Employer Identification Number:
22-2582060
Accounting Period Ending:
September 30th
Form 990 Required: Yes No
Person to Contact:
Marie Manning
Contact Telephone Number:
(617) 223-4241

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section(s) 509(a)(3).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. Also, you should inform us of all changes in your name or address.

Beginning January 1, 1984, unless specifically excepted, you must pay taxes under the Federal Insurance Contributions Act (social security taxes) for each employee who is paid \$100 or more in a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your 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.

Letter 947(DO)(5-77)

The line checked in the heading of this letter shows whether you must file Form 990, Return of Organization Exempt from Income Tax. If Yes is checked, you are required to file Form 990 only if your gross receipts each year are normally more than \$10,000*, or \$25,000 for years ended on or after December 31, 1982. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for the delay.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter, we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

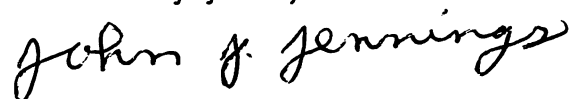
You need an employer identification number even if you have no employees.

If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

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

Sincerely yours,



District Director

cc: Myra J. Green, Esq.
Marion R. Fremont-Smith, Esq.
Choate, Hall & Stewart
53 State Street
Boston, MA 02109

* For tax years ending on and after December 31, 1982, organizations whose gross receipts are not normally more than \$25,000, are excused from filing Form 990. For guidance in determining if your gross receipts are "normally" not more than the \$25,000 limit, see the instructions for the Form 990.

July 10, 2014

Via First Class Mail

Maura Hughes, CPA
Chief Financial Officer
Boston MedFlight
Hangar 1727, East Ramp
Hanscom AFB
Bedford, MA 01730

DONOGHUE
BARRETT
& SINGAL

Re: New England Life Flight, Inc.

Dear Ms. Hughes:

We are writing as legal counsel to New England Life Flight, Inc. d/b/a Boston MedFlight ("MedFlight") to confirm that MedFlight is classified as a Type I supporting organization as described in Section 509(a)(3) of the Internal Revenue Code.

In order to qualify for status as a Type I supporting organization, an organization must be "operated, supervised or controlled by" its supported organizations. Treas. Reg. § 1.509(a)-4(g)(1). A supporting organization will be deemed to satisfy this test if a majority of its trustees are appointed or elected by the supported organizations. Treas. Reg. § 1.509(a)-4(g)(1).

MedFlight's Articles of Organization provide as follows:

This corporation is organized and shall be operated exclusively for the benefit of Beth Israel Deaconess Medical Center, Inc., Boston Medical Center Corporation, The Brigham & Women's Hospital Inc., The Children's Hospital Corporation, The General Hospital Corporation d/b/a Massachusetts General Hospital, and Tufts Medical Center, Inc., and such other charitable, publicly supported hospitals as the governing body of the Corporation may designate.

Section 2.1 of MedFlight's corporate Bylaws provides that MedFlight's Members are the hospitals designated in the Articles of Organization above. Section 3.2 of the Bylaws provide that at each annual meeting each Member is entitled to appoint two Trustees to the MedFlight Board of Trustees. These Trustees constitute MedFlight's entire Board of Trustees. As a result, all of MedFlight's Trustees are appointed by the supported organizations.

In light of the foregoing, it is clear that MedFlight satisfies the "operated, supervised or controlled by" test set forth in the Treasury Regulations and constitutes a Type I supporting organization. If you have any further questions regarding MedFlight's status as a Type I supporting organization, please do not hesitate to contact us.

Sincerely,



Sean Ryan

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