

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

DEPARTMENT OF THE TREASURY

Date: NOV 19 2010

PARTNERS HEALTHCARE SYSTEM INC
C/O ERNST & YOUNG LLP
JEANNE SCHUSTER
200 CLARENDON ST
BOSTON, MA 02125

Employer Identification Number:
04-3230035
DLN:
17053049318010
Contact Person:
SHERRI L ROYCE ID# 31653
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)

PARTNERS HEALTHCARE SYSTEM 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.

For tax periods beginning after December 31, 2006, organizations with gross receipts of \$25,000 or less must file an annual electronic notice, Form 990-N. Organizations included in a group return are excepted from this requirement. Alternatively, organizations with gross receipts of \$25,000 or less may file a complete Form 990 Package.

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:

PARTNERS HEALTHCARE SYSTEM INC

- 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;
- 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 5803. 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.

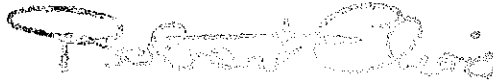
Because this letter could help resolve any questions about the exempt status and foundation status of your subordinates, you should keep it for your records.

PARTNERS HEALTHCARE SYSTEM 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,

A handwritten signature in cursive script, appearing to read "Robert Choi".

Robert Choi
Director, Exempt Organizations
Rulings and Agreements

Enclosure(s) :

Publication 4221-PC

PARTNERS HEALTHCARE SYSTEM INC

EFFECTIVE DATE

Your subordinates agreed to give up their individual rulings in order to be a part of this group ruling. Their exemption under this group ruling will be from October 1, 2009.

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. This letter supersedes their previously issued exemption letter.

Exhibit 1	
Entity Name	EIN
Biosciences Research Foundation, Inc.	22-2483849
Brigham and Women's Obstetrics and Gynecology Research and Education Foundation, Inc.	04-3494863
Brigham and Women's Physicians Organization, Inc.	04-3466314
Brigham Community Practices, Inc.	22-2588069
Brigham Medical Research & Educational Foundation, Inc.	04-3539249
Brigham Pathology Research and Educational Foundation, Inc.	04-3541111
Brigham Radiology Research and Education Foundation, Inc.	04-3425905
BWH Anesthesia Research and Education Foundation, Inc.	04-3492603
BWH Radiation Oncology Research and Education Foundation, Inc.	03-0411731
BWH Research, Inc.	04-3011445
Faulkner Breast Center	04-3195325
Faulkner Community Medical Corporation	04-3235613
Faulkner Hospital, Inc.	04-2768256
FRC, Inc.	22-2632121
Massachusetts General Physicians Organization, Inc.	04-2807148
McLean HealthCare, Inc.	20-4572876
Nantucket Cottage Hospital Foundation, Inc.	04-3829745
Nantucket Cottage Hospital, Inc.	04-2103823
Newton-Wellesley Ambulatory Services, Inc.	22-2560501
Newton-Wellesley Children's Corner, Inc.	04-2650246
Newton-Wellesley HealthCare System, Inc.	20-4295282
Newton-Wellesley Hospital Charitable Foundation, Inc.	04-3455952
Newton-Wellesley Hospital, Inc.	04-2103611
North Shore Medical Center, Inc.	04-3399616
North Shore Physicians Group, Inc.	04-3080484
NSMC HealthCare, Inc.	04-3294420
Partners Continuing Care, Inc.	26-0003495
Partners Harvard Medical International, Inc.	04-3197711
Partners Home Care, Inc	04-2918280
Partners Hospice, Inc.	04-2730504
Rehabilitation Hospital of the Cape and Islands Corporation	04-3071419
Shaughnessy - Kaplan Rehabilitation Hospital, Inc.	04-3067082
Spaulding Hospital Cambridge, Inc.	27-0273715
The Brigham and Women's Hospital, Inc.	04-2312909
The Brigham and Women's/Faulkner Hospitals, Inc.	04-2921338
The Friends of the Brigham and Women's Hospital, Inc.	04-2239449
The General Hospital Corporation	04-2697983
The Massachusetts General Hospital	04-1564655
The McLean Hospital Corporation	04-2697981
The MGH Health Services Corporation	22-2717383
The Spaulding Rehabilitation Hospital Corporation	04-2551124
West Roxbury Medical Group	04-3148310