

**BEFORE THE INSURANCE DEPARTMENT
OF THE
COMMONWEALTH OF PENNSYLVANIA**

Statement Regarding the Acquisition of Control of or Merger with
Domestic Insurers.

Highmark Inc.; First Priority Life Insurance Company, Inc.;
Gateway Health Plan, Inc ; Highmark Casualty Insurance Company;
Highmark Senior Resources Inc., HM Casualty Insurance Company,
HM Health Insurance Company, d/b/a Highmark Health Insurance Company;
HM Life Insurance Company; HMO of Northeastern Pennsylvania, Inc.,
d/b/a First Priority Health; Inter-County Health Plan, Inc.;
Inter-County Hospitalization Plan, Inc.; Keystone Health Plan West, Inc.;
United Concordia Companies, Inc., United Concordia Dental Plans of Pennsylvania, Inc ,
United Concordia Life and Health Insurance Company

By UPE, a Pennsylvania nonprofit corporation

**SUPPLEMENTAL RESPONSE TO PID INFORMATION REQUEST 5.1.1.8 FROM THE
PENNSYLVANIA INSURANCE DEPARTMENT**

REQUEST 5.1.1.8:

**IRS Determination Letter certifying the tax status and evidence that the tax
exemption is in good standing/valid, if applicable.**

RESPONSE:

See attached.

West Penn Allegheny Health System
30 Isabella St., Suite 300
Pittsburgh, PA 15212

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DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

Date: JAN 18 2000

Allegheny Medical Practice Network
c/o Allegheny General Hospital
320 E. North Ave.
Pittsburgh, PA 15212

Employer Identification Number:
25-1838457
Issuing Specialist:
Steve Jankowitz-ID No. 50-03610
Toll Free Customer Service Number:
877-829-5500
Accounting Period Ending:
June 30
Foundation Status Classification:
509(a)(1) & 170(b)(1)(A)(iii)
Form 990 Required:
Yes

Dear Applicant:

Based on the 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(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

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 the section(s) indicated above.

Please notify the Ohio Tax Exempt and Government Entities (TE/GE) Customer Service office if there is any change in your name, address, sources of support, purposes, or method of operation. If you amend your organizational document or bylaws, please send a copy of the amendment to the Ohio TE/GE Customer Service office. The mailing address for that office is: Internal Revenue Service, TE/GE Customer Service, P.O. Box 2508, Cincinnati, OH 45201.

You are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act.

If you are involved in an excess benefit transaction, that transaction might be subject to the excise taxes of section 4958 of the Code. In this letter we are not determining whether any of your present or proposed arrangements would be considered an excess benefit transaction resulting in tax under section 4958. Additionally, you are not automatically exempt from other federal excise taxes.

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 Code sections 2055, 2106, and 2522.

Donors (including private foundations) may rely on this ruling unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your 509(a) status as indicated above, donors (other than private foundations) may not rely on the classification indicated above if they were in part responsible for, or were aware of, the act that resulted in your loss of such status, or they acquired knowledge that the Internal Revenue Service had given notice that you

WPAHS-002463

Allegheny Medical Practice Network

would be removed from that classification. Private foundations may rely on the classification as long as you were not directly or indirectly controlled by them or by disqualified persons with respect to them. However, private foundations may not rely on the classification indicated above if they acquired knowledge that the Internal Revenue Service had given notice that you would be removed from that classification.

Contribution deductions are allowable to donors only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fund-raising events may not necessarily qualify as fully deductible contributions, depending on the circumstances. If your organization conducts fund-raising events such as benefit dinners, shows, membership drives, etc., where something of value is received in return for payments, you are required to provide a written disclosure statement informing the donor of the fair market value of the specific items or services being provided. To do this you should, in advance of the event, determine the fair market value of the benefit received and state it in your fund-raising materials such as solicitations, tickets, and receipts in such a way that the donor can determine how much is deductible and how much is not. Your disclosure statement should be made, at the latest, at the time payment is received. Subject to certain exceptions, your disclosure responsibility applies to any fund-raising circumstance where each complete payment, including the contribution portion, exceeds \$75. In addition, donors must have written substantiation from the charity for any charitable contribution of \$250 or more. For further details regarding these substantiation and disclosure requirements, see the enclosed copy of Publication 1771. For additional guidance in this area, see Publication 1391, Deductibility of Payments Made to Organizations Conducting Fund-Raising Events, which is available at many IRS offices or by calling 1-800-TAX-FORM (1-800-829-3676).

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt from Income Tax. If "Yes" is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. If your gross receipts each year are not normally more than \$25,000, we ask that you establish that you are not required to file Form 990 by completing Part I of that Form for your first year. Thereafter, you will not be required to file a return until your gross receipts exceed the \$25,000 minimum. For guidance in determining if your gross receipts are "normally" not more than the \$25,000 limit, see the instructions for the Form 990. 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. A penalty of \$20 a day is charged when a return is filed late, unless there is reasonable cause for the delay. The maximum penalty charged cannot exceed \$10,000 or 5 percent of your 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, 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 please be sure your return is complete before you file it. Form 990 should be filed with the Ogden Service Center, Ogden, UT 84201-0027.

The law requires you to make your annual return available for public inspection without charge and to provide copies upon request for three years after the due date of the return. You are also required to make available for public inspection and to provide copies of your exemption application, any supporting documents, and this 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 made widely available, such as by posting them on the

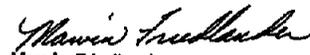
Allegheny Medical Practice Network

Internet (World Wide Web). You may be liable for a penalty of \$20 for each day you do not make these documents available for public inspection or provide requested copies (up to a maximum of \$10,000 in the case of an annual return).

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, Exempt Organization Business Income Tax Return. 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.

Please use the employer identification number indicated in the heading of this letter 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, you should keep it in your permanent records. If you have any questions about this letter, or about filing requirements, excise, employment, or other federal taxes, please contact the Ohio TE/GE Customer Service office at 877-829-5500 (a toll free number) or correspond with that office using the address indicated above.

Sincerely,


Marvin Friedlander
Manager, Exempt Organizations
Technical Group 1

Enclosure:
Pub. 1771

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DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

Date: JAN 18 2000

Allegheny Specialty Practice Network
c/o Allegheny General Hospital
320 E. North Ave.
Pittsburgh, PA 15212

Employer Identification Number:
25-1838458
Issuing Specialist:
Steve Jankowitz-ID No. 50-03610
Toll Free Customer Service Number:
877-829-5500
Accounting Period Ending:
June 30
Foundation Status Classification:
509(a)(1) & 170(b)(1)(A)(iii)
Form 990 Required:
Yes

Dear Applicant:

Based on the 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(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

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 the section(s) indicated above.

Please notify the Ohio Tax Exempt and Government Entities (TE/GE) Customer Service office if there is any change in your name, address, sources of support, purposes, or method of operation. If you amend your organizational document or bylaws, please send a copy of the amendment to the Ohio TE/GE Customer Service office. The mailing address for that office is: Internal Revenue Service, TE/GE Customer Service, P.O. Box 2508, Cincinnati, OH 45201.

You are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act.

If you are involved in an excess benefit transaction, that transaction might be subject to the excise taxes of section 4958 of the Code. In this letter we are not determining whether any of your present or proposed arrangements would be considered an excess benefit transaction resulting in tax under section 4958. Additionally, you are not automatically exempt from other federal excise taxes.

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 Code sections 2055, 2106, and 2522.

Donors (including private foundations) may rely on this ruling unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your 509(a) status as indicated

WPAHS-002466

Allegheny Specialty Practice Network

would be removed from that classification. Private foundations may rely on the classification as long as you were not directly or indirectly controlled by them or by disqualified persons with respect to them. However, private foundations may not rely on the classification indicated above if they acquired knowledge that the Internal Revenue Service had given notice that you would be removed from that classification.

Contribution deductions are allowable to donors only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fund-raising events may not necessarily qualify as fully deductible contributions, depending on the circumstances. If your organization conducts fund-raising events such as benefit dinners, shows, membership drives, etc., where something of value is received in return for payments, you are required to provide a written disclosure statement informing the donor of the fair market value of the specific items or services being provided. To do this you should, in advance of the event, determine the fair market value of the benefit received and state it in your fund-raising materials such as solicitations, tickets, and receipts in such a way that the donor can determine how much is deductible and how much is not. Your disclosure statement should be made, at the latest, at the time payment is received. Subject to certain exceptions, your disclosure responsibility applies to any fund-raising circumstance where each complete payment, including the contribution portion, exceeds \$75. In addition, donors must have written substantiation from the charity for any charitable contribution of \$250 or more. For further details regarding these substantiation and disclosure requirements, see the enclosed copy of Publication 1771. For additional guidance in this area, see Publication 1391, Deductibility of Payments Made to Organizations Conducting Fund-Raising Events, which is available at many IRS offices or by calling 1-800-TAX-FORM (1-800-829-3676).

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt from Income Tax. If "Yes" is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. If your gross receipts each year are not normally more than \$25,000, we ask that you establish that you are not required to file Form 990 by completing Part I of that Form for your first year. Thereafter, you will not be required to file a return until your gross receipts exceed the \$25,000 minimum. For guidance in determining if your gross receipts are "normally" not more than the \$25,000 limit, see the instructions for the Form 990. 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. A penalty of \$20 a day is charged when a return is filed late, unless there is reasonable cause for the delay. The maximum penalty charged cannot exceed \$10,000 or 5 percent of your 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, 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 please be sure your return is complete before you file it. Form 990 should be filed with the Ogden Service Center, Ogden, UT 84201-0027.

The law requires you to make your annual return available for public inspection without charge and to provide copies upon request for three years after the due date of the return. You are also required to make available for public inspection and to provide copies of your exemption application, any supporting documents, and this 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 made widely available, such as by posting them on the

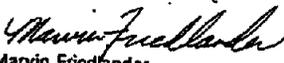
Allegheny Specialty Practice Network

these documents available for public inspection or provide requested copies (up to a maximum of \$10,000 in the case of an annual return).

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, Exempt Organization Business Income Tax Return. 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.

Please use the employer identification number indicated in the heading of this letter 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, you should keep it in your permanent records. If you have any questions about this letter, or about filing requirements, excise, employment, or other federal taxes, please contact the Ohio TE/GE Customer Service office at 877-829-5500 (a toll free number) or correspond with that office using the address indicated above.

Sincerely,


Marvin Friedlander
Manager, Exempt Organizations
Technical Group 1

Enclosure:
Pub. 1771

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Internal Revenue Service
Washington, D.C. 20224

Department of the Treasury

Date:

MAY 18 1978

Allegheny-Singer Research Corp.
320 East North Avenue
Pittsburgh, Pennsylvania 15212

Employer Identification Number:

25:1320493

Key District:

Baltimore (52)

Accounting Period Ending:

June 30

Form 990 Required: Yes No

Person to Contact:

Jack Donoghue

Contact Telephone Number:

202-566-6661

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 sections 509(a)(1) and 170(b)(1)(A)(iii).

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

Generally, you are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. If you have paid FICA taxes without filing the waiver, you should contact your key District Director. 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 questions about excise, employment, or other Federal taxes, contact any Internal Revenue Service office.

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.

The box 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

(over)

Form M-4280 (Rev. 5-77)

WPAHS-002469

Regency-Singer Research Corp.

are required to file Form 990-T only if your gross receipts each year are normally more than \$10,000. 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.

We are informing your key District Director of this action. 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,

Peter K. Bros

Peter K. Bros
Chief, Rulings Section 2
Exempt Organizations Technical Branch

This ruling is conditioned on the premise that you will amend your bylaws to provide that every contribution that is received will be spent for medical research before January 1, of the fifth year which begins after the date such contribution is made as stated in section 1.170 A-9(c)(2)(viii) of the Income Tax Regulations. You should submit a copy of the amendment to your bylaws which has been signed by your principal officers within 90 days from the date of this letter to this Office.

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

DEPARTMENT OF THE TREASURY

Date: JUN 08 2001

ALLE-KISKI MEDICAL CENTER
1301 CARLISLE ST
NATRONA HEIGHTS, PA 15065

Employer Identification Number:
25-1875178
DLN:
17053030031021
Contact Person:
DALE T SCHABER ID# 31175
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
June 30
Form 990 Required:
Yes
Addendum Applies:
No

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(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

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 sections 509(a)(1) and 170(b)(1)(A)(iii).

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. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during 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, if you are involved in an excess benefit transaction, that transaction might be subject to the excise taxes of section 4958. Additionally, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please contact your key district office.

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the

Letter 947 (DO/CG)

WPAHS-002471

ALLE-RISKI MEDICAL CENTER

part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

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 Code sections 2055, 2106, and 2522.

Contribution deductions are allowable to donors only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. See Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, which sets forth guidelines regarding the deductibility, as charitable contributions, of payments made by taxpayers for admission to or other participation in fundraising activities for charity.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

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. A penalty of \$20 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$10,000 or 5 percent of your 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, 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 be sure your return is complete before you file it.

You are required to make your 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 are also required to make available for public inspection your exemption application, any supporting documents, and your 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.

Letter 947 (DO/CG)

ALLE-KISKI MEDICAL CENTER

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, Exempt Organization Business Income Tax Return. 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.

Revenue Procedure 75-50, published in Cumulative Bulletin 1975-2 on page 587, sets forth guidelines and recordkeeping requirements for determining whether private schools have racially nondiscriminatory policies as to students. You must comply with this revenue procedure to maintain your tax-exempt status.

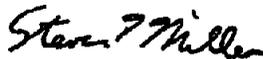
If we have indicated in the heading of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

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

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,



Steven T. Miller
Director, Exempt Organizations

Letter 947 (DO/CG)

WPAHS-002473

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Internal Revenue Service

Department of the Treasury

P. O. Box 2508
Cincinnati, OH 45201

Date: October 5, 2001

Canonsburg General Hospital
c/o AHERF Tax Department
320 East North Avenue
Pittsburgh, PA 15212-4756

Person to Contact:
Jeremy L. Vogelpohl 31-03888
Customer Service Representative
Toll Free Telephone Number:
8:00 a.m. to 9:30 p.m. EST
877-829-5500
Fax Number:
513-263-3756
Federal Identification Number:
25-1737079

Dear Sir or Madam:

This is in response to the amendment to your organization's Articles of Incorporation filed with the state on August 3, 2001. We have updated our records to reflect the name change as indicated above.

Our records indicate that a determination letter issued in October 1994 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.

WPAHS-002474

Canonsburg General Hospital
25-1737079

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.

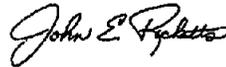
The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. You are also required to make available for public inspection a copy of your organization's exemption application, any supporting documents and 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

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

DEPARTMENT OF THE TREASURY

Date: **FEB 27 2007**

ALLE-KISKI MEDICAL CENTER TRUST
C/O ROBERT YOUNG
TWO ALLEGHENY CENTER 11TH FLR
PITTSBURGH, PA 15212-0000

Employer Identification Number:
20-5855753
DLN:
17053005002027
Contact Person:
VICTORIA LAHEY ID# 31304
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
June 30
Public Charity Status:
509(a)(3)
Form 990 Required:
Yes
Effective Date of Exemption:
January 18, 2005
Contribution Deductibility:
Yes

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed information for Exempt Organizations Under Section 501(c)(3) for some helpful information about your responsibilities as an exempt organization.

We have determined that you are a Type 1 supporting organization under section 509(a)(3). A Type 1 is operated, supervised, or controlled by, a Type 2 is supervised or controlled in connection with, and a Type 3 is operated in connection with one or more publicly supported organizations

Letter 947 (DO/CG)

WPAHS-002476

-2-

ALLE-KISKI MEDICAL CENTER TRUST

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

Sincerely,

A handwritten signature in black ink, appearing to read "Lois G. Lerner". The signature is written in a cursive style with a large initial "L".

Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements

Enclosures: Information for Organizations Exempt Under Section 501(c)(3)

Letter 947 (DO/CG)

WPAHS-002477

Document Divider

Internal Revenue Service
P.O. Box 2508
Cincinnati, Ohio 45201

Department of the Treasury

Date: **MAR 11 2008**

WEST PENN ALLEGHENY HEALTH SYSTEM INC
C/O TAX DEPT
320 E NORTH AVENUE
PITTSBURGH, PA 15212

Person to Contact - ID#: **JOSEPH R KENNEDY - 31-08655**
Contact Telephone Numbers:
877-829-5500 Phone
Federal Identification Number:
25-0969492

Dear Sir or Madam:

By our determination dated March 1990, you were held to be exempt from Federal Income Tax under the provisions of section 501(c)(3) of the Internal Revenue Code.

You recently furnished us information that West Penn Allegheny Health System Inc. (EIN: 25-1848306) and Allegheny General Hospital (EIN: 25-1322626) merged with The Western Pennsylvania Hospital (EIN: 25-0969492) on December 31, 2007. The Western Pennsylvania Hospital has since changed its name to West Penn Allegheny Health System Inc. Based on the information submitted, we have determined that the merger and name change do not affect your exempt status. West Penn Allegheny Health System Inc. will continue using Employer Identification Number 25-0969492.

Please let us know about any further changes in your character, purposes, method of operation, name or address.

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

Sincerely,



Robert Choi
Director, Exempt Organizations
Rulings and Agreements

TOTAL P.02

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May 12, 1936

IT:ErRR
HVN

The Western Pennsylvania Hospital
Pittsburgh, Pennsylvania

Sirs:

Reference is made to the evidence submitted by you for use in determining your status for the purpose of Federal income taxation.

The evidence discloses that you were incorporated by an Act of the General Assembly of the Commonwealth of Pennsylvania, approved March 18, 1848, P.L. 248, "for the purpose of establishing, maintaining and managing a hospital for the reception and care of the insane and afflicted as well as the sick, infirm and helpless." Under the powers conferred by the act by which you were incorporated two institutions were developed, namely, a hospital for the insane and a general medical and surgical hospital. In 1907 by decree of the Court of Common Pleas No. 2 of Allegheny County, Pennsylvania, the two institutions were separated, your corporation continuing the name of The Western Pennsylvania Hospital. Your purpose as set forth in the decree referred to is the maintenance of a public hospital for the reception and care of the sick and persons needing surgical treatment.

It appears further that you maintain and operate a general hospital and training school for nurses; that you accept nonpay patients; that your income is derived from donations, bequests, endowment and trust funds, patients, appropriations from the Commonwealth of Pennsylvania, and miscellaneous sources; that your income is used for maintenance and operating expenses; and that none of your income inures to the benefit of any private shareholder or individual.

Based upon the facts presented it is held that you are entitled to exemption under the provisions of section 101(b) of the Revenue Act of 1934 and the corresponding provisions of prior revenue acts. You are not, therefore, required to file returns for 1935 and prior years, and future returns will not be required so long as there is no change in your organization, your purposes or method of operation.

*Act 101(b) of the Revenue Act of 1934 was the predecessor
of Section 501(c)(3) of the Internal Revenue Code*

WPAHS-002479

The Western Pennsylvania Hospital.

Any changes in your form of organization or method of operation, as shown by the evidence submitted, must be immediately reported to the collector of internal revenue for your district, in order that the effect of such changes upon your present exempt status may be determined.

The exemption granted in this letter does not apply to taxes levied under other titles or provisions of the respective revenue acts, except insofar as exemption is granted expressly under those provisions to organizations enumerated in section 101 of the Revenue Act of 1934 and the corresponding provisions of prior revenue acts.

Contributions to your organization by individual donors are deductible by such individuals in arriving at their taxable net income in the manner and to the extent provided by section 23(o) of the Revenue Act of 1934 and the corresponding provisions of prior revenue acts. The deductibility of contributions by corporations is governed by sections 102 and 107 of the Revenue Act of 1935.

It is also held that you are exempt from the payment of the excise tax imposed by section 901 of the Social Security Act, approved August 14, 1935, inasmuch as you come within the exemption provided in section 907(c)(7) of that Act.

A copy of this letter is being transmitted to the collector of internal revenue for your district.

By direction of the Commissioner.

Respectfully,

(Signed Chas T. Russell

Deputy Commissioner.

HVH/mcf-1

Document Divider

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

B. J. Deane Samuel
DEPARTMENT OF THE TREASURY

Date: OCT 25 2002

Employer Identification Number:
23-2939715

JF 11-15-02
NOV 15 2002

CANONSBURG GENERAL HOSPITAL
AMBULANCE SERVICE
C/O ANDREW E THURMAN
320 E NORTH AVE
PITTSBURGH, PA 15212-4756

DLN:
202281024
Contact Person:
ELMER J DEMETER ID# 31214
Contact Telephone Number:
(877) 829-5500

Our Letter Dated:
august 1998
Addendum Applies:
No

Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization that is not a private foundation until the expiration of your advance ruling period.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Code because you are an organization of the type described in section 509(a)(2).

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(2) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(2) organization.

You are required to make your 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 are also required to make available for public inspection your exemption application, any supporting documents, and your 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.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Letter 1050 (DO/CG)

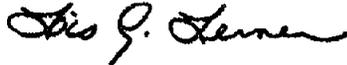
WPAHS-002481

CANONSBURG GENERAL HOSPITAL

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,



Lois G. Lerner
Director, Exempt Organizations



Letter 1050 (DO/CG)

WPAHS-002482

Document Divider

Internal Revenue Service
Director, Exempt Organizations
Rulings and Agreements

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

Date: **AUG 06 2008**

FORBES HEALTH FOUNDATION
2 ALLEGHENY CENTER 11TH FLOOR
PITTSBURGH, PA 15212

Person to Contact:
Joe Kennedy
ID# 31-08655
Contact Telephone Numbers:
1-877-829-5500
Federal Identification Number:
25-1798379

Dear Sir or Madam:

This modifies our letter dated June 1997. In that letter we determined that your organization is exempt under section 501(a) of the Internal Revenue Code, as an organization described in section 501(c)(3). We determined that you were a publicly supported organization within the meaning of sections 509(a)(1) and 170(b)(1)(A)(iii) of the Code.

In your letter dated June 19, 2008, you requested classification as an organization no longer described in sections 509(a)(1) and 170(b)(1)(A)(iii) of the Code. Based on the information you provided, we have determined that you meet the requirements for foundation classification under sections 509(a)(1) and 170(b)(1)(A)(vi). Accordingly, we have granted your request and modified your foundation status to reflect an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

Your organization is required to file an annual Form 990, Return of Organizations Exempt from Tax, by the 15th day of the fifth month after the end of your annual accounting period, when your gross receipts exceed \$25,000. If your gross receipts are \$25,000 or less, you must file an annual electronic notice, Form 990-N.

Your exempt status under section 501(a) of the Internal Revenue Code, as an organization described in section 501(c)(3) remains in effect.

Grantors and contributors may rely on this determination until the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) and 170(b)(1)(A)(vi) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of such status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(1) and 170(b)(1)(A)(vi) organization.

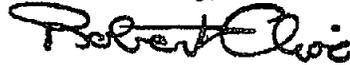
Because this letter could help resolve any questions about your exempt status and/or foundation status, you should keep it with your permanent records.

WPAHS-002483

Page 2

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

Sincerely,

A handwritten signature in black ink that reads "Robert Choi". The signature is written in a cursive style with a large, sweeping initial "R".

Robert Choi
Director, Exempt Organizations
Rulings and Agreements

WPAHS-002484

Document Divider

Internal Revenue Service

Department of the Treasury

DEC 8 1989

Washington, DC 20224

Greater Canonsburg Health System
R.D. #1, Box 147 Route 519
Canonsburg, Pennsylvania 15317

Person to Contact: Richard McCray

Telephone Number: (202) 566-3376

Refer Reply to: E:EO:R:1-2

Date: DEC 5

Employer Identification Number: 25-1488089
Key District: Baltimore
Accounting Period Ending: June
Foundation Status Classification: 509(a)(3)
Form 990 Required: Yes

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(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

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 the section(s) above.

If your sources of support, or your purposes, character, or method of operation change, please let your key district know so that office can consider the effect of the change on your exempt status and foundation status. In the case of an amended document or bylaws, please send a copy of the amended document or bylaws to your key district. Also, you should inform your key District Director of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during 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 contact your key District Director.

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.

WPAHS-002485

Greater Canonsburg Health System

Donors (including private foundations) may rely on this ruling unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your 509(a) status as shown above, donors (other than private foundations) may not rely on the classification shown above if they were in part responsible for, or were aware of, the act that resulted in your loss of such status, or they acquired knowledge that the Internal Revenue Service had given notice that you would be removed from that classification. Private foundations may rely on the classification as long as you were not directly or indirectly controlled by them or by disqualified persons with respect to them. However, private foundations may not rely on the classification shown above if they acquired knowledge that the Internal Revenue Service had given notice that you would be removed from that classification.

If your organization conducts fund-raising events such as benefit dinners, auctions, membership drives, etc., where something of value is received in return for contributions, you can help your donors avoid difficulties with their income tax returns by assisting them in determining the proper tax treatment of their contributions. To do this you should, in advance of the event, determine the fair market value of the benefit received and state it in your fund-raising materials such as solicitations, tickets, and receipts in such a way that your donors can determine how much is deductible and how much is not. To assist you in this, the Service has issued Publication 1391, *Deductibility of Payments Made to Organizations Conducting Fund-Raising Events*. You may obtain copies of Publication 1391 from your key district office.

In the heading of this letter we have indicated whether you must file Form 990, *Return of Organization Exempt from Income Tax*. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. If your gross receipts each year are not normally more than \$25,000, we ask that you establish that you are not required to file Form 990 by completing Part I of that Form for your first year. Thereafter, you will not be required to file a return until your gross receipts exceed the \$25,000 minimum. For guidance in determining if your gross receipts are "normally" not more than the \$25,000 limit, see the instructions for the Form 990. 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. A penalty of \$10 a day is charged when a return is filed late, unless there is reasonable cause for the delay. The maximum penalty charged cannot exceed \$5,000 or 5 percent of your gross receipts for the year, whichever is less. This penalty may also be charged if a return is not complete, so please be sure your return is complete before you file it.

Greater Canonsburg Health System

You are required to make your annual return available for public inspection for three years after the return is due. You are also required to make available a copy of your exemption application, and supporting documents, and this exemption letter. Failure to make these documents available for public inspection may subject you to a penalty of \$10 per day for each day there is a failure to comply (up to a maximum of \$5,000 in the case of an annual return). See Internal Revenue Service Notice 88-120, 1988-2 C.B. 454, for additional information.

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, Exempt Organization Business Income Tax Return. 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. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

We are informing your key District Director of this ruling. 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 about this ruling, please contact the person whose name and telephone number are shown in the heading of this letter. For other matters, including questions concerning reporting requirements, please contact your key District Director.

Sincerely,

Conrad Rosenberg
Chief, Exempt Organizations
Rulings Branch 1

An organization named Canonsburg Health/Hospital Foundation, EIN: 25-1818505 exists from a legal standpoint. This organization has no assets, no activity, no officers or board of directors. The organization was created on September 28, 1998 and to the best of our knowledge, no activity ever took place in this organization. Although we have evidence that a Form 1023 for tax exemption was filed, we can not locate the determination letter. We annually file an IRS Form 990-EZ for this organization, which in essence is a blank or zero return. The IRS has never questioned why a 990-EZ was filed, so we conclude that the organization indeed does have tax exemption. If the determination letter must be presented, we will make every effort to produce the document.

Document Divider

Internal Revenue Service

Department of the Treasury

P. O. Box 2508
Cincinnati, OH 45201

Date: July 24, 2000

Suburban Health Foundation
% AGH Tax Department
320 E. North Avenue
Pittsburgh, PA 15212-4756

Person to Contact:
Dottie Downing #31-02736
Customer Service Specialist
Toll Free Telephone Number:
8:00 a.m. to 9:30 p.m. EST
877-829-5500
Fax Number:
513-263-3756
Federal Identification Number:
25-1472073

Dear Sir or Madam:

This letter is in response to your request for a copy of your organization's determination letter. This letter will take the place of the copy you requested.

Our records indicate that a determination letter issued March 5, 1985, granted your organization exemption from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

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 section 509(a)(3).

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.

WPAHS-002489

Suburban Health Foundation
25-1472073

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.

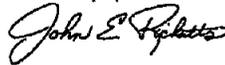
The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. You are also required to make available for public inspection a copy of your organization's exemption application, any supporting documents and 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,

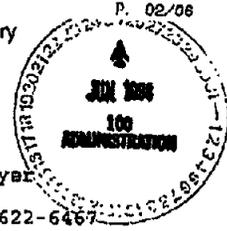


John E. Ricketts, Director, TE/GE
Customer Account Services

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APR-26-00 WED 02:00 PM LEGAL DEPT
Internal Revenue Service

FAX NO. 41 598181
Department of the Treasury
Washington, DC 20224



The Western Pennsylvania
Hospital Foundation
4800 Friendship Avenue
Pittsburgh, PA 15224

Contact Person: Liz Mayer
Telephone Number: (202) 622-6467
In Reference to CP:E:EO:T:1
Date: JUN 22 1996

Employer Identification Number: 25-1470766
Key District: Northeast (Brooklyn, NY)

Dear Applicant:

We are responding to a request for a ruling that the reclassification of The Western Pennsylvania Healthcare System, Inc. ("System") from an organization described in section 509(a)(1) of the Internal Revenue Code to an organization described in section 509(a)(3) of the Code will not adversely affect your status as an organization described in section 509(a)(3).

In a ruling dated August 16, 1984, you were recognized as an organization described in section 501(c)(3) of the Code and classified as an organization described in section 509(a)(3).

You are part of a health care system which includes, among other entities, Suburban General Hospital ("SG Hospital"), The Western Pennsylvania Hospital ("WP Hospital") and System.

Generally, you raise, manage and invest funds on behalf of WP Hospital and SG Hospital (collectively referred to as the "Hospitals".) You distribute those funds in support of, and to the benefit of, the Hospitals. You purchase and hold real estate for the Hospitals and provide funds or guarantee obligations related to hospital, health care and health related facilities or programs.

The Hospitals have been recognized as organizations described in section 501(c)(3) of the Code and classified as organizations described in section 509(a)(1) and 170(b)(1)(A)(iii).

Section 509(a)(3) of the Code excludes from the definition of a private foundation an organization which:

(A) is organized, and at all times thereafter is operated, exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more specified organizations described in paragraph (1) or (2),

WPAHS-002491

-2-

The Western Pennsylvania Hospital Foundation

(B) is operated, supervised, or controlled by or in connection with one or more organizations described in paragraph (1) or (2) and

(C) is not controlled directly or indirectly by one or more disqualified persons (as defined in section 4946) other than foundation managers and other than one or more organizations described in paragraph (1) or (2).

In general, section 1.509(a)-4(c) of the Income Tax Regulations states that an organization is organized exclusively for one or more of the purposes specified in section 509(a)(3)(A) of the Code only if its articles of organization (i) limit its purposes to supporting one or more organizations described in section 509(a)(1) or (2) of the Code; (ii) do not expressly empower the organization to engage in activities which are not in furtherance of the purposes described in section 509(a)(3)(A); (iii) identify the publicly supported organizations on whose behalf the organization is to be operated; and, (iv) do not expressly empower the organization to support or benefit any organization other than the specified publicly supported organizations.

Section 1.509(a)-4(f)(2) of the regulations states that section 509(a)(3)(B) of the Code sets forth three different types of relationships, one of which must be met in order to meet the requirements of section 509(a)(3). Thus, a supporting organization may be: (i) operated, supervised, or controlled by, (ii) supervised or controlled in connection with, or (iii) operated in connection with one or more publicly supported organizations.

Generally, section 1.509(a)-4(d)(4)(i) of the regulations states that the articles of a supporting organization that is operated in connection with must, for purposes of satisfying the organizational test under section 509(a)(3)(A), designate, by name, the organizations it is formed to support.

Section 1.509(a)-4(f)(4) of the regulations states that in the case of a supporting organization which is operated in connection with one or more publicly supported organizations, the distinguishing feature is that the supporting organization is responsive to, and significantly involved in the operations of, the publicly supported organizations as described in section 1.509(a)-4(i).

-3-

The Western Pennsylvania Hospital Foundation

Section 1.509(a)-4(i)(1) of the regulations states that a supporting organization will be considered as being operated in connection with one or more publicly supported organizations only if its meets the responsiveness test as defined in section 1.509(a)-4(i)(2) and the integral part test which is defined in section 1.509(a)-4(i)(3).

Section 1.509(a)-4(i)(2) of the regulations states that a supporting organization will be considered to meet the responsiveness test if the organization is responsive to the needs or demands of the publicly supported organization. In pertinent part, section 1.509(a)-4(i)(2)(ii) states that the responsiveness test will be met if one or more members of the governing bodies of the publicly supported organizations are also officers, directors, or trustees of, or hold other important offices in, the supporting organization and by reason of this relationship, the officers, directors or trustees of the publicly supported organizations have a significant voice in the investment policies of the supporting organization, the timing of grants, the manner of making them, and the selection of recipients by such supporting organization, and in otherwise directing the use of the income or assets of such supporting organization.

Section 1.509(a)-4(i)(3) of the regulations states that a supporting organization will be considered to meet the integral part test if it maintains a significant involvement in the operations of one or more publicly supported organizations and such publicly supported organizations are in turn dependent upon the supporting organization for the type of support which it provides. In order to meet this test, either section 1.509(a)-4(i)(3)(ii) or (iii) must be satisfied.

Section 1.509(a)-4(i)(3)(ii) of the regulations states that the activities engaged in for or on behalf of the publicly supported organizations are activities to perform the functions of, or to carry out the purposes of, such organizations, and, but for the involvement of the supporting organization, would normally be engaged in by the publicly supported organizations themselves.

Section 1.509(a)-4(i)(3)(iii) of the regulations states, in pertinent part, that a supporting organization may satisfy the operational test by using its income to carry on an independent activity or program which supports or benefits the specified publicly supported organizations.

-4-

The Western Pennsylvania Hospital Foundation

Initially, you were formed to support and benefit the System and WP Hospital. Your Articles of Incorporation identified, by name, System and WP Hospital as the organizations you were formed to support. At that time, both WP Hospital and System were classified as organizations described in 509(a)(1) of the Code.

Recently, System has been reclassified as an organization described in section 509(a)(3) of the Code. At the time of the reclassification, you amended your Articles to delete System and add SG Hospital as one of your supported organizations. You amended your bylaws to provide that, at all times, at least one member of SG Hospital's governing board shall serve on your governing board.

Your Articles, as amended, limit your purposes to supporting one or more organizations described in section 509(a)(1) or (2) of the Code, do not expressly empower you to engage in activities which are not in furtherance of the purposes described in section 509(a)(3)(A), identify by name the publicly supported organizations on whose behalf you are operated, and do not expressly empower you to support or benefit any organization other than the specified publicly supported organization.

The Chairman of the Board of Trustees of WP Hospital and at least one member of the governing board of SG Hospital serves on your governing board. By their serving on your governing board, the Hospitals have a significant voice in your investment policies and in otherwise directing the use of your income or assets.

The activities you engage in, described above, support and benefit the Hospitals and, but for your involvement, would be carried out by the Hospitals themselves. The Hospitals have significant representation on your governing board. You are not controlled, directly or indirectly, by disqualified persons. Therefore, you are operated in connection with the Hospitals.

Accordingly, we rule that the changes described above will not adversely affect your status as an organization described in section 509(a)(3) of the Code.

This ruling is based on the understanding that there will be no material changes in the facts upon which it is based. Any changes that may have a bearing upon your tax status should be reported to the Service.

WPAHS-002494

-5-

The Western Pennsylvania Hospital Foundation

Except as we have ruled above, we express no opinion as to the tax consequences of your transaction under the cited provisions of the Code or under any other provisions of the Code.

We are sending a copy of this ruling to your key District Director for exempt organizations matters. Because this letter could resolve any questions about your exempt status and your foundation status, you should keep it with 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,


Marvin Friedlander
Chief, Exempt Organizations
Technical Branch 1

Document Divider

Internal Revenue Service
District Director

Department of the Treasury

P. O. Box 2508
Cincinnati, OH 45201

Date: FEB 02 1998

West Allegheny Hospital
100 Medical Blvd.
Canonsburg, PA

Person to Contact:

D. Downing

Telephone Number:

513-241-5199

Fax Number:

513-684-5936

Federal Identification Number:

25-1054206

Dear Sir or Madam:

This letter is in response to your request for a copy of your organization's determination letter. This letter will take the place of the copy you requested.

Our records indicate that a determination letter issued in November 1958 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 section 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.

WPAHS-002496

West Allegheny Hospital
25-1054206

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.

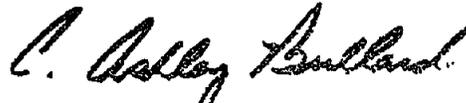
Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on the Form 990-T, Exempt Organization Business Income Tax Return. 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.

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.

Please direct any questions to the person identified in the letterhead above.

This letter affirms your organization's exempt status.

Sincerely,



C. Ashley Bullard
District Director

Document Divider

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

DEPARTMENT OF THE TREASURY

Date **AUG 08 2008**

WEST PENN PHYSICIANS PRACTICE
NETWORK
C/O FRANK D GIARDINI
WTAS
335 COMMERCE DR STE 201
FT WASHINGTON, PA 19034

Employer Identification Number.
25-1494317
DLN:
17053363720017
Contact Person:
DONNA ELLIOT-MOORE ID# 50304
Contact Telephone Number:
(877) 829-5500

Accounting Period Ending:
June 30
Public Charity Status:
170(b)(1)(A)(iii)
Form 990 Required:
Yes
Effective Date of Exemption:
December 28, 2005
Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

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.

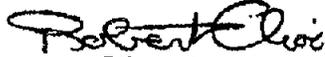
Letter 947 (DO/CG)

WPAHS-002498

WEST PENN PHYSICIANS PRACTICE

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

Sincerely,



Robert Choi
Director, Exempt Organizations
Rulings and Agreements

Enclosures: Publication 4221-PC

letter 947 (DO/CG)

WPAHS-002499

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

DEPARTMENT OF THE TREASURY

Date: FEB 18 2005

WEST PENN ALLEGHENY ONCOLOGY
NETWORK
C/O JERRY FEDELE
4800 FRIENDSHIP AVE
PITTSBURGH, PA 15224

Employer Identification Number:
11-3683376
DLN:
17053175043044
Contact Person:
ANDREA SPECK ID# 95044
Contact Telephone Number:
(877) 829-5500

Accounting Period Ending:
June 30
Public Charity Status:
509(a)(3)
Form 990 Required:
Yes
Effective Date of Exemption:
March 17, 2003
Contribution Deductibility:
Yes

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers, or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed information for Exempt Organizations Under Section 501(c)(3) for some helpful information about your responsibilities as an exempt organization.

If you distribute funds to other organizations, your records must show whether they are exempt under section 501(c)(3). In cases where the recipient organization is not exempt under section 501(c)(3), you must have evidence the funds will be used for section 501(c)(3) purposes.

If you distribute funds to individuals, you should keep case histories showing the recipient's name and address; the purpose of the award; the manner of selection; and the relationship of the recipient to any of your officers, directors, trustees, members, or major contributors.

Letter 947 (DO/CG)

WPAHS-002500

WEST PENN ALLEGHENY ONCOLOGY

Sincerely,

A handwritten signature in cursive script, appearing to read "Lois G. Lerner".

Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements

Enclosures: Information for Organizations Exempt Under Section 501(c)(3)

Letter .947. (DO/CG)

WPAHS-002501