

Internal Revenue Service

Department of the Treasury

**P. O. Box 2508
Cincinnati, OH 45201**

Date: May 31, 2001

Person to Contact:
Yvette Davis 31-07341
Customer Service Representative

Southern Mono Health Care District
Mammoth Hospital
P O Box 660
Mammoth Lakes, CA 93546-0660 605

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:
95-3154530

Dear Sir or Madam:

This letter is in response to your correspondence dated May 15, 2001, requesting to be put back in good standing. This letter will take the place of the copy you requested.

★ Our records indicate that a determination letter issued in September 1995, 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.

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.

Southern Mono Health Care District
95-3154530

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.

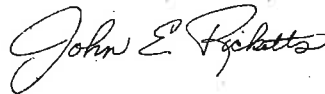
The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. You are also required to make available for public inspection a copy of your organization's exemption application, any supporting documents and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

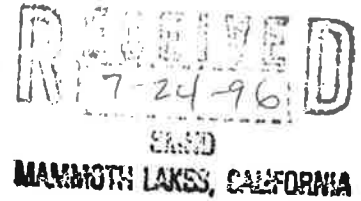
Sincerely,

A handwritten signature in cursive script that reads "John E. Ricketts".

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

Internal Revenue Service

Department of the Treasury



Washington, DC 20224

Person to Contact: J. O'Malley
Telephone Number: (202) 622-7247
Refer Reply to: (202) 622-8160
Date: CP:E:EO:T:1:JJO

JUL 15 1996

Southern Mono Health Care
District
c/o Mammoth Hospital
Post Office Box 660
85 Sierra Park Road
Mammoth Lakes, CA 93546

Employer Identification Number: 95-3154530
Key District Office: Western (Los Angeles, CA)

Dear Sir/Madam:

This is in reply to your November 17, 1995 request for a confirmation ruling on the effect on your tax-exempt status concerning (1) the name change from Southern Mono Hospital District to Southern Mono Health Care District, and (2) the financing of your activities with the proceeds of tax-exempt general obligation bonds. This is also in reply to your request that your organization is excepted from filing the annual information return on Form 990, Return of Organization Exempt From Income Tax.

The change of name from Southern Mono Hospital District to Southern Mono Health Care District has been noted on our records. The examination of all the information before us shows that there has been no change in the purposes for which you were formed, the character of your organization, or the method of your operation. Thus, our ruling to you dated September 20, 1995 whereby you were determined to be exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is applicable to you under your present name.

Based on information you submitted, and assuming that the purposes for which you were formed, the character of your organization, or the method of your operation do not change, we have determined that the use of the tax-exempt general obligation bonds issued in 1976 to finance your activities will not adversely affect your status as an organization described in section 501(c)(3) of the Internal Revenue Code.

We express no opinion as to the marketability, reliability, or value of the bonds. We have not determined whether bondholders may exclude from their gross income interest received on these bonds under sections 103 and 141 through 150 of the

Southern Mono Health Care District

Code. We have not determined whether you purchased property at fair market value or leased any property at fair rental value. Bond issuing authorities should note that we have based this ruling letter only on information submitted on or before November 17, 1995.

We have concluded that, based on the information submitted, your organization is an "affiliate of a governmental unit" within the meaning of section 4 of Rev. Proc. 95-48, 1995-47 I.R.B. 13. Accordingly, your organization is not required to file Form 990.


No opinion is expressed regarding whether you have unrelated business taxable income under section 511 of the Internal Revenue Code and, therefore, must file a Form 990-T return.

Your key District Office is located in Los Angeles, California (Western Key District), at the following address:

Chief, EP/EO Division
Internal Revenue Service
P.O. Box 2350
Los Angeles, CA 90053-2350

We are informing your key District Director of this ruling. Please keep a copy of this ruling letter with your permanent records.

Sincerely,


Marvin Friedlander
Chief, Exempt Organizations
Technical Branch 1