

Internal Revenue Service

P.O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

Date: JUN 08 2013

The Methodist Oaks
1000 Methodist Oaks Drive
Orangeburg SC 29115

Employer Identification Number:

57-0342656

Person to Contact - ID Number:

Michelle A Glutz – 57-0342656

Contact Telephone Number:

877-829-5500 Toll-Free

Form 990 Required:

Yes

Dear Sir or Madam:

In your letter dated April 11, 2013, you requested classification as a public charity described in section(s) 509(a)(2) of the Internal Revenue Code.

In our letter dated September 1967, we determined that you were exempt under section 501(c)(3) of the Code. We further determined that you weren't a private foundation and you were classified as a public charity described in section(s) 509(a)(3) of the Code.

Based on the information you provided, we determined you meet the requirements for classification as a public charity described in section(s) 509(a)(2) of the Code.

Accordingly, we have updated your public charity status in our records as you requested.

Since your exempt status wasn't under consideration, you continue to be classified as an organization exempt from federal income tax under section 501(c)(3) of the Code.

Grantors and contributors may generally rely on this determination of your foundation status unless the Internal Revenue Service publishes notice that you are no longer recognized as tax exempt or classified as a public charity in the Internal Revenue Bulletin. However, if a grantor or contributor takes any action, or fails to take any action, which causes you to lose your exempt status or causes you to be reclassified as a private foundation, that party cannot rely on this determination. Furthermore, a contributor or grantor who knows that the Internal Revenue Service has notified you of any change in your exempt status or foundation status cannot rely on this determination.

We have sent a copy of this letter to your representative indicated on Form 2848, Power of Attorney and Declaration of Representative.

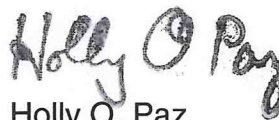
Please see enclosed Publication 4221-PC, *Compliance Guide for 501(c)(3) Public Charities*, for helpful information about your responsibilities as an exempt organization.

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

The Methodist Oaks
57-0342656

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 "Holly O. Paz". The signature is written in a cursive style with a large, stylized "H" and "P".

Holly O. Paz
Director, Exempt Organizations
Rulings and Agreements

Enclosure:
Publication 4221-PC