



**Northwest Medical Foundation of Tillamook
DBA Tillamook Regional Medical Center**

Verification of Tax-Exempt Status

Operated by Adventist Health under a long-term lease through 2045 with Tillamook County, Tillamook Regional Medical Center is considered by the Internal Revenue Service to be a subordinate unit covered by the group exemption of the General Conference of Seventh-day Adventists.

Attached is a signed letter from the General Conference of Seventh-day Adventists affirming this coverage under group exemption number 1071.

For any questions about this tax-exempt status, please contact:

Walt Larson, CFO
Tillamook Regional Medical Center
503-815-2260

Thomas E. Wetmore
Office of the General Counsel
General Conference of Seventh-day Adventists
301-680-6320



SEVENTH-DAY
ADVENTIST
CHURCH

General Conference
World Headquarters

July 1, 2013

**Re: Northwest Medical Foundation of Tillamook
dba Tillamook Regional Medical Center
FEIN: 93-0622075**

Office of General Counsel

12501 Old Columbia Pike
Silver Spring, Maryland
20904-6600 USA
Telephone (301) 680-6320
Fax (301) 680-6329

To Whom It May Concern:

The Internal Revenue Service has determined that the General Conference of Seventh-day Adventists, an unincorporated association, is a 501(c)(3) organization that is listed on the IRS list of Exempt Organizations. This listing gives the General Conference of Seventh-day Adventists a Code 1 designation, which indicates that it is “(g)enerally, a central organization holding a group exemption letter, whose subordinate units covered by the group exemption are also included as having contributions deductible, even though they are not separately listed.”

The *Northwest Medical Foundation of Tillamook dba Tillamook Regional Medical Center*, located at 1000 Third Street, Tillamook, Oregon 97141, is affiliated with the General Conference of Seventh-day Adventists and thus covered by our group exemption (Number 1071). Therefore, gifts and grants to this institution qualify for deductions under Section 170 of the Internal Revenue Code. It is classified as an organization that is not a private foundation as defined in 509(a) of the Internal Revenue Code.

The Internal Revenue Service does not issue letters confirming exempt status of entities under a group exemption. This responsibility is delegated to the organization administratively responsible for maintaining the records of a group exemption, which in this case is the General Conference of Seventh-day Adventists. (See Rev. Proc. 80-27 and IRS Publication 4573 that can be found at <http://www.irs.gov/pub/irs-pdf/p4573.pdf>) If there are any questions, please contact the undersigned directly.

Sincerely,

Thomas E. Wetmore
Associate General Counsel

Any tax advice contained in this letter was not intended to be used, and cannot be used, for the purpose of avoiding penalties that may be imposed under federal tax law. Under IRS rules, a taxpayer may rely on our advice to avoid penalties only if the advice is reflected in a more formal tax opinion that conforms to new IRS standards. Please contact us if you would like to discuss the preparation of a legal opinion that conforms to these rules.