

Address any reply to: JFK Federal Bldg., Boston, Mass. 02203

## Department of the Treasury

P. O. Box 9031  
JFK Post Office  
Boston, Mass. 02203

District Director

Internal Revenue Service

Date:

January 28, 1977

In reply refer to:

CP/RO - E. Wadoski

Tel: (617) 223-5408

JAN 31 1977

Butler Hospital  
Attn: Frank A. Delmonico  
Director of Administration & Development  
333 Grotto Avenue  
Providence, Rhode Island 02906

Gentlemen:

This is in reply to your recent letter, requesting a copy of an exemption letter for the above organization.

Due to our records retention program, a copy of the original letter is not available.

However, records in this office indicate that a determination letter was issued on April, 1938 to the above organization ruling that they were exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1954.

This ruling remains in effect as long as there are no changes in their character, purpose, or method of operation.

I trust the foregoing information will serve your purpose.

Very truly yours,

Handwritten signature of Herbert B. Mosher in cursive.

HERBERT B. MOSHER  
District Director

DISTRICT DIRECTOR  
G.P.O. BOX 1680  
BROOKLYN NY 11202

Date:

MAY 10 1993

BUTLER HOSPITAL  
345 BLACKSTONE BOULEVARD  
PROVIDENCE, RI 02906

Employer Identification Number:  
05-0258812  
File Folder Number:  
119021497  
Person to Contact:  
DONALD HOOPE  
Contact Telephone Number:  
(617) 565-7807  
Plan Name:  
BUTLER HOSPITAL RETIREMENT PLAN

3.8

Plan Number: 001

Dear Applicant:

We have made a favorable determination on your plan, identified above, based on the information supplied. Please keep this letter in your permanent records.

Continued qualification of the plan under its present form will depend on its effect in operation. (See section 1.401-1(b)(3) of the Income Tax Regulations.) We will review the status of the plan in operation periodically.

The enclosed document explains the significance of this favorable determination letter, points out some features that may affect the qualified status of your employee retirement plan, and provides information on the reporting requirements for your plan. It also describes some events that automatically nullify it. It is very important that you read the publication.

This letter relates only to the status of your plan under the Internal Revenue Code. It is not a determination regarding the effect of other federal or local statutes.

This determination is subject to your adoption of the proposed amendments submitted in your letter dated March 9, 1993. The proposed amendments should be adopted on or before the date prescribed by the regulations under Code section 401(b).

This determination letter is applicable for the plan adopted on June 25, 1991.

This letter is based upon the certification and demonstrations you submitted pursuant to Revenue Procedure 91-66. Therefore, the certification and demonstrations are considered an integral part of this letter. Accordingly, YOU MUST KEEP A COPY OF THESE DOCUMENTS AS A PERMANENT RECORD OR YOU WILL NOT BE ABLE TO RELY ON THE ISSUES DESCRIBED IN REVENUE PROCEDURE 91-66.

The information on the enclosed addendum is an integral part of this determination. Please be sure to read and keep it with this letter.

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

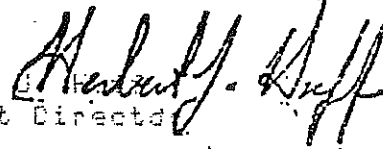
Letter 935(DO/CG)

BYTLER HOSPITAL

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

Sincerely yours,

Herbert  
District Director



Enclosures:  
Publication 794  
PWBA 515  
Addendum

BUTLER HOSPITAL

This determination letter supersedes the prior determination letter dated March 30, 1993.

Effective January 1, 1993, all qualified plans, including this plan, must comply with Code section 401(a)(31). In general, section 401(a)(31) requires plans to permit participants to elect to have an eligible retirement distribution paid directly to an eligible retirement plan in a direct rollover. This requirement applies to distributions made on or after January 1, 1993. Because your application was submitted before January 1, 1993, the Service did not review this plan for compliance with section 401(a)(31). Accordingly, the scope of this determination letter does not extend to the plan's compliance with section 401(a)(31), and this determination letter may not be relied upon with respect to that issue. For more details, see Revenue Procedure 93-12, 1993-3 I.R.B.