

Re: Organizational & Financial Information Webpage Posting of Community Benefit Report for Fiscal Year 2018

This letter affirms that Shepherd Center, Inc. is not a hospital authority, as defined by O.C.G.A. § 31-7-71, and was therefore not required under O.C.G.A. § 31-7-90.1 to prepare a community benefit report for fiscal year 2018.

Nonetheless, Shepherd Center has developed Community Benefit Reports for subsequent years.

Sincerely,

Docusigned by:

Stephen Marsh

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Stephen K. Marsh General Counsel and Chief Compliance Officer Shepherd Center