

NATIONAL HEALTHCARE CORPORATION
CUSIP NO. 635906100
COMMON STOCK

The dividends paid by National HealthCare Corporation which are reportable for tax purposes to recipients for 2007 should be characterized as follows for Form 1099-DIV:

Record Date	12/29/06	3/30/07	6/29/07	9/28/07	Total
Payment Date	3/1/07	6/1/07	9/3/07	12/3/07	
Gross Dividends	\$.18	\$.18	\$.21	\$.21	\$.78
Box 1a-Total Ordinary Dividends	\$.18	\$.18	\$.21	\$.21	\$.78
Box 1b-Qualified Dividends	\$.18	\$.18	\$.21	\$.21	\$.78