

National HealthCare Corporation

The dividends paid by National HealthCare Corporation which are reportable for tax purposes to recipients for 2008 should be characterized as follows for Form 1099-DIV:

Common CUSIP NO. 635906100

Record Date	12/31/07	3/31/08	6/30/08	9/30/08	Total
Payment Date	3/3/08	6/2/08	9/2/08	12/1/08	
Gross Dividends	.21	.21	.24	.24	.90
Box 1a-Total Ordinary Dividends	.21	.21	.24	.24	.90
Box 1b-Qualified Dividends	.21	.21	.24	.24	.90

PREFERRED CUSIP NO. 635906209

Record Date	12/17/07	3/17/08	6/13/08	9/15/08	Total
Payment Date	1/15/08	4/15/08	7/15/08	10/15/08	
Gross Dividends	.1689	.20	.20	.20	.7689
Box 1a-Total Ordinary Dividends	.1689	.20	.20	.20	.7689
Box 1b-Qualified Dividends	.1689	.20	.20	.20	.7689