

National HealthCare Corporation

Tax ID: 52-2057472

The dividends paid by National HealthCare Corporation which are reportable for tax purposes to recipients for 2010 should be characterized as follows for Form 1099-DIV:

Common CUSIP NO. 635906100

Record Date	12/31/09	3/31/10	6/30/10	9/30/10	Total
Payment Date	3/1/10	6/1/10	9/1/10	12/1/10	
Gross Dividends	.26	.26	.28	.28	1.08
Box 1a-Total Ordinary Dividends	.26	.26	.28	.28	1.08
Box 1b-Qualified Dividends	.26	.26	.28	.28	1.08

PREFERRED CUSIP NO. 635906209

Record Date	12/15/09	3/15/10	6/15/10	9/15/10	Total
Payment Date	1/15/10	4/15/10	7/15/10	10/15/10	
Gross Dividends	.20	.20	.20	.20	.80
Box 1a-Total Ordinary Dividends	.20	.20	.20	.20	.80
Box 1b-Qualified Dividends	.20	.20	.20	.20	.80