



February 26, 2004

To Whom It May Concern:

It is my pleasure to recommend the financial services of Harding, Shymanski & Company.

We've had the opportunity to work with Harding, Shymanski & Company, specifically Brenda Wallace, for the last 4 years. We had contracted with them to provide us with tax advice, tax preparation and asset management services to name a few.

In the beginning of our relationship with Harding, Shymanski & Company, they were able to uncover some serious errors in our previous tax returns, which were prepared by accountants in Tennessee. They presented this information to our Board of Directors along with the options we had available for correcting these errors. Representatives from Harding, Shymanski were able to field some tough questions from the physicians and Board members and certainly handled them in a professional manner.

In addition to the services we request from Harding, Shymanski, they have also kept us informed of any recent industry changes they become aware of that may affect our facility financially or otherwise.

Harding, Shymanski & Company has always provided us with a quality product on a timely basis. Their experience is apparent in the healthcare industry and I would highly recommend their services. If you need additional information, please don't hesitate to call me at (812) 475-2072.

Sincerely,

Andrea Jarvis, MBA
Controller