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May 18, 2011

National Utility Review  
P.O. Box 39506  
Greensboro, NC 27438

Dear Chris:

We would like to thank you for the utilities billing audit your company recently completed for all 23 of Autumn Corporation's nursing facilities as well as the Corporate office. This is the third time we have worked with you in nine years and each of those three billing reviews produced savings. We have been approached by other utility audit companies but have chosen to stay with you because of your results as well as the ease of working with you.

Thank you.

Sincerely,

***AUTUMN CORPORATION***

A handwritten signature in black ink that reads "Brenda Yates".

Brenda Yates  
Controller

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