

Bethel

At the Heart of Senior Living

October 18, 2007

Lamson & Cutner, P. C.
Attention: David A. Cutner, Esq.
9 East 40th Street
New York, NY 10016

Dear Mr. Cutner:

I would like to thank you for the very informative seminar you gave to staff and friends here at the Bethel Nursing & Rehabilitation Center on Monday, October 15, 2007.

Your professional manner and knowledge of the new Medicaid laws made it easier for everyone to understand some of the impact of the new laws on Medicaid eligibility, including the look-back period and the changed penalty period for nursing homes.

Sincerely,

Laura Tirado (ps)

Laura Tirado, RN, MPS, NHA
V.P. Clinical Services

LT/pt