

Accountable Home Care, Inc.
Buddy Maver, President
27801 Euclid Ave., Suite 450
Euclid, Ohio 44132

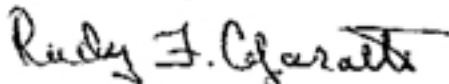
Dear Mr. Maver,

On behalf of my family, I would like to thank you for the dedication and professionalism demonstrated regarding the delivery of home health care provided to my daughter.

You were friendly, frequently available, and prompt in returning phone calls to discuss my concerns and needs. It was a pleasure working with you and I would like to call on Accountable Home Care, Inc. again if the need arises.

If a recommendation is needed, I would be more than glad to discuss the experiences I have had with you and your company. I can be reached at (216)382-9653. Thank you, again.

Sincerely,



Rudy F. Cefaratti