



Grant Thornton

September 22, 2010

Audit • Tax • Advisory

Grant Thornton LLP
1 South Street, Suite 2400
Baltimore, MD 21202-7304
T 410.685.4000
F 410.837.0587
www.GrantThornton.com

Management and the Audit Committee
The Washington County Health System, Inc. and Subsidiaries
251 E. Antietam Street
Hagerstown, MD 21740

Ladies and Gentlemen:

We are providing this letter in connection with our audit of The Washington County Health System, Inc. and Subsidiaries (the "System") consolidated financial statements as of June 30, 2010 and for the year then ended, performed in accordance with auditing standards generally accepted in the United States of America ("US GAAS") established by the American Institute of Certified Public Accountants.

Our responsibility, as prescribed by US GAAS, is to plan and perform our audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether caused by error or fraud. An audit includes consideration of internal control over financial reporting (hereinafter referred to as "internal control") as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of identifying deficiencies in internal control or expressing an opinion on the effectiveness of the Systems' internal control. Accordingly, we express no such opinion on internal control effectiveness.

The auditors of Antietam Healthcare Foundation (the "Foundation"), a wholly owned subsidiary of the System, are required to separately communicate internal control matters identified during their audit of the Foundation.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the System's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control would not necessarily identify all deficiencies in internal control that, individually or in combination, may be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This communication is intended solely for the information and use of management, those charged with governance, and others within the Systems and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,