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Report of Independent Certified Public Accountants

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

To the Board of Directors
The Washington County Health System, Inc.

We have audited, in accordance with auditing standards generally accepted in the United States of America, the consolidated balance sheet of The Washington County Health System, Inc. and its subsidiaries as of June 30, 2009 and the related consolidated statements of operations, changes in net assets and cash flows for the year then ended, and have issued our report thereon dated September 25, 2009.

In connection with our audit, nothing came to our attention that caused us to believe that Washington County Health System, Inc. and its subsidiaries failed to comply with the terms, covenants, provisions, or conditions of Official Statement dated February 6, 2008, with the Maryland Health and Higher Educational Facilities Authority insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance.

This report is intended solely for the information and use of the board of directors and management of the Washington County Health System, Inc. and its subsidiaries, Maryland Health and Higher Educational Facilities Authority, and Bank of America, N.A. and is not intended to be and should not be used by anyone other than these specified parties.

Baltimore, Maryland
September 25, 2009