



Grant Thornton

September 25, 2009

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

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

Ladies and Gentlemen:

In planning and performing our audit of the financial statements of The Washington County Health System, Inc. (the “Parent”) and Subsidiaries (the “System”) consolidated financial statements as of June 30, 2009 and for the year then ended, in accordance with auditing standards generally accepted in the United States of America, we considered the Company’s internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the System’s internal control. Accordingly, we do not express an opinion on the effectiveness of the System’s internal control.

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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above.

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

Sincerely,