

April 20, 2001

Kim McDoniel  
Metro Finance Department  
Division of Internal Audit  
222 3<sup>rd</sup> Avenue North, Suite 701  
Nashville, Tennessee 37201

Dear Ms. McDoniel,

The Hospital Authority and the CEO are in receipt of the internal audit done by the Department of Finance for Bordeaux, which includes a benchmarking study done by KPMG. A great deal of data, analysis and appropriate conclusions have been reached which we support.

This outstanding work has provided us with the appropriate opportunities to both improve patient care while achieving operating efficiencies similar to that we have been able to accomplish at Metro Nashville General Hospital. We are analyzing all of the recommendations and including those in our budget that we can accomplish this coming fiscal year.

Thank you for the excellent work and support in improving and enhancing the Bordeaux facility.

Sincerely,

A handwritten signature in cursive script that reads "Roxane Spitzer Ph.D." followed by a faint circular stamp.

Roxane Spitzer, Ph.D.  
Chief Executive Officer

cc: Dick Ragsdale, Chairman  
David Manning, Finance Director