

7 April 2010

RE: National Utility Review

To Whom It May Concern:

Kisco Senior Living, LLC is pleased to have the opportunity to share our observations stemming from the successful business relationship we have developed with National Utility Review, based in Greensboro, North Carolina.

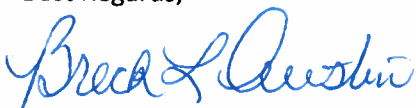
Some noteworthy observations of our account manager, Chris Leng and National Utility Review are:

- Attentive detail has been provided to all 18 of our communities, located nationwide
- Our multiple accounts are handled with a personal touch by Chris and our corporate office staff
- The proposed savings have been met or exceeded at each of our 18 senior living communities
- Successfully handled retroactive rebates
- Account overview and reconciliation are completed thoroughly and accurately

We find Chris Leng to be very proactive and courteous on all levels with the handling of our accounts.

Thank you for this opportunity and we hope your experience with National Utility Review is just what you're expecting.

Best Regards,



Breck Austin
Controller

BLA/kw