



To Whom It May Concern,

Counsel Property Corporation has engaged OSTROFF & ASSOCIATES to perform a review of our treasury and cash management systems. Their professional approach entailed the investigation, research, and analysis of the company's treasury function without a drain on human resources.

In our opinion, the approach taken by OSTROFF & ASSOCIATES was comprehensive and resulted in the identification of internal efficiencies that will result in significant savings. As a result of this review senior management has recommended the services of OSTROFF & ASSOCIATES to our subsidiary, Diversicare Incorporated.

Should you require any further information regarding our recommendation please do not hesitate to contact the undersigned.

DENIS BENETEAU
Vice President, Finance