



## Indywood Personal Care Home

541 Dorsett Drive  
Indianola, Mississippi 38751  
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February 13, 2003

To Whom It May Concern:

It is with great pleasure that I write this letter of recommendation and reference on behalf of Baird and Stallings, CPA's, Inc., an accounting firm in Indianola, Mississippi.

There is no way I can adequately describe my feelings of confidence related to this firm. I began with a dream and a simple business plan in 1997 involving an assisted living facility here in Indianola. With their guidance and assistance in securing investors, I have since expanded my venture to two additional facilities with over \$6.5 million in investments in these enterprises.

From the initial conceptual phase to my current position, I have consistently relied on David Baird and Don Stallings of this firm for financial counsel on such issues as capitalization, budgeting, debt service, etc. Each time that I have interacted with them, I have been enlightened and been given guidance that has proved to be beneficial for my businesses.

I find them to be very competent, very concerned, very intelligent, and very willing to help each of their clients with their respective needs. I trust you will find the same.

Sincerely yours,

Eleta W. Grimmert  
Owner/Manager  
Indywood Facilities  
Indianola, Mississippi