

**Draffin
& Tucker, LLP**
CERTIFIED PUBLIC ACCOUNTANTS

March 8, 2010

Mr. James Spencer, Chairman
Hart County Hospital Authority
41 Somerset Court
Hartwell, GA 30643

Dear Mr. Spencer:

We are pleased to confirm our understanding of the services we are to provide for Hart County Hospital Authority for the year ended December 31, 2009. We will audit the balance sheet of Hart County Hospital Authority as of December 31, 2009, and the related statements of revenue, expenses and changes in net assets and cash flows for the year then ended. We expect to begin our audit on March 15, 2010 and estimate our completion date to be April 30, 2010.

The objective of our audit is the expression of an opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion. If our opinion is other than unqualified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or unable to form or have not formed an opinion, we may decline to express an opinion or to issue a report as a result of this engagement.

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CERTIFIED PUBLIC ACCOUNTANTS

THE GEORGIA SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS

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Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. Also, we will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement whether from errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations that are attributable to the Authority or to acts by management or employees acting on behalf of the Authority.

Because an audit is designed to provide reasonable, but not absolute, assurance and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform you of any material errors and any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform you of any violation of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods for which we are not engaged as auditors.

Our audit will include obtaining an understanding of the Authority and its environment, including internal control sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance

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on internal control or to identify deficiencies in internal control. However, during the audit, we will communicate to you and those charged with governance, internal control related matters that are required to be communicated under professional standards.

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider.

You are responsible for establishing and maintaining internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the fair presentation in the financial statements of financial position, results of operations, and cash flows in conformity with accounting principles generally accepted in the United States of America.

You are responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for adjusting the financial statements to correct material misstatements and for confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. As part of the audit, we will assist with the preparation of your financial statements and related notes. You are responsible for making all management

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decisions and performing all management functions relating to the financial statements and related notes, and for accepting full responsibility for such decisions. You will be required to acknowledge, in the management representation letter, our assistance with the preparation of the financial statements and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the organization involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. You are also responsible for informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Authority received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring the Authority complies with applicable laws and regulations.

You are responsible for making all management decisions and performing all management functions; for designating an individual with suitable skill, knowledge, or experience to oversee the tax services and any other nonattest services we provide; and for evaluating the adequacy and results of those services and accepting responsibility for them.

Certain communications involving tax advice are privileged and not subject to disclosure to the IRS. By disclosing the contents of those communications to anyone, or by turning over information about those communications to the government, you, your employees, or agents may be waiving this privilege. To protect this right to privileged communication, please consult with us or your attorney prior to disclosing any information about our tax advice. Should you decide that it is appropriate for us to disclose any potentially privileged communication, you agree to provide us with written, advance authority to make that disclosure.

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Management is also responsible for obtaining audits that satisfy relevant legal, regulatory, or contractual requirements, such as those required under the "Government Auditing Standards", issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; OMB Circular A-133, "Audits of Institutions of Higher Education and Other Nonprofit Institutions"; or other compliance audit requirements, such as state or local laws or program-specific audits under federal audit guides. An audit in accordance with accounting standards generally accepted in the United States of America may not satisfy the relevant legal, regulatory, or contractual requirements. We have not been engaged to conduct an audit in accordance with such requirements, but should we become aware during the course of our engagement that you are required to have an audit performed in accordance with these additional requirements, we will discuss with you the additional audit procedures required and arrive at a fee estimate.

Assistance to be supplied by your personnel, including the preparation of schedules and analyses of accounts, is described in a separate attachment. Timely completion of this work will facilitate the completion of our audit.

Our professional fees for the above services will be billed at our standard hourly rates. You will also be billed for travel and other out-of-pocket costs such as report production, typing, postage, etc. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation.

The fee will be based upon the professional time required to examine the financial statements as they currently exist and that unexpected circumstances will not be encountered during the audit. The fees are also based upon the assumption your accounting staff will provide us with auditable supporting schedules in a prescribed format and reconciled to the general ledger.

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A finance charge will be added to all accounts not paid within 30 days. The finance charge will be computed by a periodic rate of 1 1/2 percent per month which is an annual percentage rate of 18 percent applied to the balance over 30 days old after deducting current payments and/or credits appearing on the statement. Payments, credits or charges, received after the statement date, which is the closing date of the billing cycle, will appear on your next statement.

The working papers for this engagement are the property of Draffin & Tucker, LLP and constitute confidential information. However, we may be requested to make certain working papers available to other third parties pursuant to authority given to it by law or regulation. If requested, access to such working papers will be provided under the supervision of Draffin & Tucker, LLP personnel. Furthermore, upon request, we may provide photocopies of selected working papers to other third parties. This agreement does not waive the confidentiality of information acquired in the course of our examination and we will not disclose any such information to a third party without specific authority or unless there is a legal or professional duty to disclose.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

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We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,

DRAFFIN & TUCKER, LLP

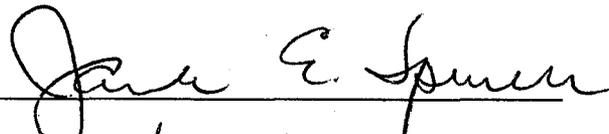
Partner



APPROVED:

Officer

Signature:



Date:

