

MENORAH  
PARK CENTER  
FOR SENIOR LIVING

*“When our strength fails us . . . do not forsake us”* Psalm 71

February 12, 2003

Re: Edward Koscic & Associates  
The “Go-to Guy” For Selecting Industry Software

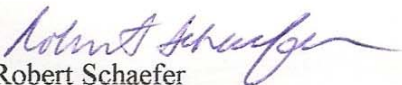
To Whom It May Concern:

If you have a need to replace health care industry software programs, I would highly recommend Edward Koscic as a valuable resource. He concentrates his efforts in reviewing software industry vendors and evaluating their performance and effectiveness. After working with your staff to identify “user needs”, he can be called upon to assist in identifying key vendors who will meet those needs, scheduling vendor demonstration visits, eliciting proposals, and in final selection and contract terms and pricing.

The other key component to his value lies in the “implementation process”, where many new system purchases fall down. He has contacts with key resources who specialize in project management and data conversion and who can assist you in managing the implementation to a successful conclusion, in a timely manner, and within reasonable budget constraints. While you would normally think the software vendor and your staff handle these responsibilities, in reality neither can devote the time and effort to represent both your interest and theirs adequately.

Menorah Park has successfully utilized Edward Koscic & Associates in selecting and implementing major software purchases in the areas of client billing and clinical records, employee payroll and human resources, and general ledger and financial reporting. We would be glad to share those success stories with you as proof of our satisfaction with services we received in these areas.

Sincerely,

  
Robert Schaefer  
CFO/Controller



Senior Living and Health  
Care Services Including:

- Long-Term Care
- The R.H. Myers Apartments, Independent Living
- Stone Gardens, Assisted Living
- Home Health Service in Cleveland and Akron
- Rehab Plus, Outpatient Therapy
- Lewis Aquatic & Therapy Center
- Subacute Care, Short-Term, Post-Hospital Rehabilitation
- Mandel Adult Day Center
- HealthEquip PLUS, Equipment & Supplies
- Myers Research Institute
- FUNDamentals Children's Center
- ShalomLine, Telephone Reassurance
- Looking aHead, Community Brain Injury Program
- Homesharing, Shared Living In Our Community
- Handyman Plus, Community-Based Home Repair
- Housekeeping Plus, Community-Based Home Cleaning Service
- Park Consulting Group

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*Menorah Park's vision is to enable each individual it serves to realize the highest level of fulfillment in an atmosphere of respect, dignity and caring.*