

LORIAN HEALTH

Home Health Care

September 1, 2010

RE: Jeff Brown

To Whom It May Concern:

Jeffrey Brown, MBA, has been a management consultant for our company for the last 16 months. Mr. Brown was brought on board with the intent of helping us develop a short term business plan to enable our company to grow existing operations and to develop a business model that eventually would make it possible to replicate our operations at different locations at both the state and national levels.

In our assessment, Mr. Brown has been successful in accomplishing both of these objectives. He has helped us develop the tools and implement strategies to ensure the company's on-going financial viability. At the same time, he has worked with us to help us fine tune our operating policies and procedures to ensure the predictability of desired outcomes in a cost effective manner. Specifically, Mr. Brown has been instrumental in the development and implementation of the following:

1. Establishment of operational metrics to gauge the company's on-going performance in critical areas of clinical operations, financial performance and governmental programs compliance.
2. Implementation of budgetary policies and procedures to monitor, manage and control the company's revenue stream and cost structure. As a direct result of the implementation of budgetary controls, the company has managed to achieve a 35% COGS target, which represents a 22% direct cost reduction when compared to 2009's figures.
3. Development of a marketing plan, including the recruitment and training of a more sophisticated sales force, to ensure that current and future revenue goals are met. Directly related to Mr. Brown's efforts in this area, our company has experienced a 25% growth in sales this year in comparison to 2009's results.
4. Implementation of technology to achieve a higher and improved level of communication among all company staff, which in turn has contributed to the results mentioned in nos. 1, 2 and 3 above, as well as a higher degree of compliance with governmental requirements.
5. Development of a better defined company vision and guiding principles, which in turn has contributed to increased employee morale and retention and improved quality in the services we provide to our customers.
6. Creation of an overall business model which allows for scalability and optimization in the utilization of resources through the use of synergies in areas where redundant functions exist.

Needles to say, we are very appreciative of Mr. Brown's contributions to the present and future well being of our organization. Through his efforts, our company has been able to establish a very viable operational footing capable of supporting not just our current operations but also all anticipated future growth. I highly recommend Mr. Brown with absolute confidence and feel he will make a great asset to any organization. Please do not hesitate to contact me with any questions.

Sincerely,



Julian Ahumada
CEO
Lorian Health