

February 22, 2005

Mr. Fleisher
c/o Renoir Corporation
13800 Coppermine Road
Herndon, VA 20171

Dear Mr. Fleisher,

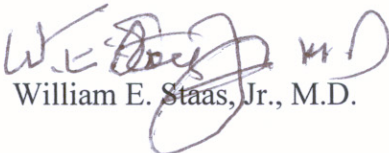
This is a letter outlining Magee Rehabilitation Hospital's experience with Renoir Consulting. Magee Rehabilitation Hospital employed Renoir Corporation for a thirty week project to improve internal processes in marketing, scheduling of staff and improved materials management. Renoir was hired based on their presentation and the feedback we received from other customers in that they not only delivered what they promised but in every case, the final product was a cultural change in an organization.

We have found that Renoir Consulting has more than met our expectations. They have delivered improvements that can directly be measured on the bottom line. Their approach of full immersion of our staff is critical to the sustainability of their efforts. Their staff has meshed well with our staff even in confrontational situations. While we were disappointed at first that the consultants performing the initial scope study were not assigned to the full project, the learning curve was negligible.

Change is difficult but Renoir's focus on process and not people has made it less threatening to staff. Our staff now understands that it is not inconsistent to be a charitable organization and a business; and, in fact, a not-for-profit organization needs to make a profit in order to give back to the Community.

We would definitely look to Renoir for future projects should the need arise.

Sincerely yours,


William E. Staas, Jr., M.D.