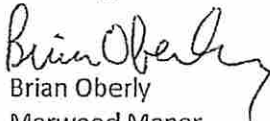


To Whom It May Concern:

Marwood Manor began working with Tenurgy, a cost reduction company, to perform a utility and telecommunications audit. Since Tenurgy was able to show positive results behind a number of other nursing homes and there were no upfront fees or obligation to activate savings, our risk was minimal. We provided the bill copies, a letter of authorization and the Consulting Services Agreement; they did the rest.

Tenurgy performed a thorough and comprehensive review of our expenses and quickly identified over \$100,000 in annual utility and telecommunications savings and \$15,000 in refunds. They walked us through the activation process with ease. Today we are operating as a leaner, more efficient facility because of their help. I would recommend Tenurgy to any company looking to reduce their utility costs and improve their bottom line.

Sincerely,


Brian Oberly
Marwood Manor