

**Scott  
Schuster**

---

**Wingate Healthcare  
63 Kendrick Street  
Needham, MA 02467**

March 31, 2008

William A. Nicholson  
Congress Construction Corp.  
West Peabody Executive Center  
2 Bourbon Street  
Peabody, MA 01960

Dear Bill:

This is to thank you and your company's hard and diligent work, during a decade of building some fairly challenging ground-up HUD insured Nursing Home construction for us.

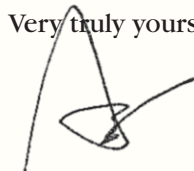
Congress's efforts, spending the time with our people to ascertain well in advance, what we really needed, and create Nursing Home Buildings that became flagships of our portfolio was true value added.

Congress' efforts and its thorough knowledge of the HUD system, allowed us to do focus on expanding our business, while remaining confident that our jobs were well in hand with your team and our development people.

We can both be proud of over 800 beds throughout the Boston and Hudson Valley NY regions, completed together successfully, and which are still considered state of the art facilities in the market, even to this day.

We look forward to working with Congress as new construction opportunities arise.

Very truly yours,



Scott Schuster  
CEO

---

**Telephone (781) 707-9004  
Fax (781) 707-9596**