

ATTORNEYS AT LAW

321 NORTH CLARK STREET, SUITE 2800
CHICAGO, IL 60610-4764
312.832.4500 TEL
312.832.4700 FAX
www.foley.com

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WRITER'S DIRECT LINE
312.832.4375
egreen@foley.com EMAIL

CLIENT/MATTER NUMBER
026141-0108

Mr. George Roate
Project Review Section
Illinois Health Facilities and Services
Review Board
525 West Jefferson Street, 2nd Floor
Springfield, Illinois 62761

Re: Silver Cross Dialysis Center
Project No. 10-020 (the "Project")

Dear Mr. Roate:

We are counsel to Silver Cross Hospital & Medical Centers (the "Hospital") and Silver Cross Health System (the "System"). In response to your question concerning separate viability ratios for the Hospital and the System, we can confirm that the Hospital and the System prepare consolidated financial statements. (See pages 257-292 of the Application for the above-referenced Project.) As a consequence, there are not separate viability ratios for the Hospital and the System. In other words, the viability ratios (and related discussion) set forth in the Application for the above-referenced Project on pages 253 through 255 apply to both the Hospital and the System.

Please feel free to contact me if you have any additional questions.

Sincerely,



Edward J. Green

EJG:sxc