

CARROLL and COMPANY
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November 17, 2011

Ms. Rose Naff
Florida Health Choices, Inc.
225 South Adams Street, Suite 250
Tallahassee, Florida 32301

Dear Rose:

Thank you for the opportunity to provide a fee proposal for the performance of an audit of the financial statements of Florida Health Choices, Inc. as of and for the year ended December 31, 2011.

The objective of an audit is the expression of an opinion about whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion.


Our audit approach focuses on the major accounting systems and controls that produce financial statement information. We will design an efficient and cost effective audit approach tailored to the entity's accounting systems and/or processes. We will coordinate our work with your staff utilizing to the greatest extent possible information that is presently produced by your personnel.

We estimate that our fee for the audit will be \$7,000. This fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered while performing the audit.

Please do not hesitate to contact me if you have any questions regarding our fee proposal, or would like discuss the scope of services in more detail. We appreciate the relationship we have had with Florida Health Choices, Inc., and look forward to working with you in the future.

Sincerely,

CARROLL and COMPANY



Kathleen E. Brothers, CPA
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