

CARROLL and COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

2640-A Mitcham Drive
Tallahassee, FL 32308-5400

FREDERICK CARROLL III, CPA
ABBY F. DUPREE, CPA
KATHLEEN E. BROTHERS, CPA
STEPHANIE G. ZOTTOLI, CPA

LAUREE M. ELLIOTT, CPA
KATIE M. HALL, CPA

(850) 877-1099
Fax (850) 878-7000
E-Mail: cpas@ccrcpa.com
Website address: www.ccrpa.com

MEMBERS
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
FLORIDA INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
GEORGIA SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS

December 1, 2010

Florida Health Choices, Inc.
225 South Adams Street, Suite 250
Tallahassee, FL 32301

This letter is to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide.

We will perform the following services:

We will prepare Florida Health Choices, Inc.'s federal information return for the year ending December 31, 2010.

We will review the statement of financial position of Florida Health Choices, Inc. (the Organization) as of December 31, 2010, and the related statements of activities and cash flows for the year then ended, and issue an accountant's report thereon in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

The objective of a review engagement is to obtain limited assurance that there are no material modifications that should be made to the financial statements in order for the statements to be in accordance with accounting principles generally accepted in the United States of America. Also, additional information accompanying the basic financial statements will be subjected to the analytical procedures applied in our review of the financial statements.

You are responsible for:

- a. the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America.
- b. designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.
- c. preventing and detecting fraud.
- d. identifying and ensuring that the Organization complies with the laws and regulations applicable to its activities.
- e. the selection and application of accounting principles.
- f. making all financial records and related information available to us and for the accuracy and completeness of that information.
- g. providing us, at the conclusion of the engagement, with a letter that confirms certain representations made during the review.

A review includes primarily applying analytical procedures to your financial data and making inquiries of company management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole.

A review does not contemplate obtaining an understanding of the entity's internal control; assessing fraud risk; testing accounting records by obtaining sufficient appropriate audit evidence through inspection, observation, confirmation, or the examination of source documents (for example, cancelled checks or bank images); and other procedures ordinarily performed in an audit. Accordingly, we will not express an opinion regarding the financial statements as a whole.

Our engagement cannot be relied upon to disclose errors, fraud, or illegal acts. However, we will inform you of any material errors and any evidence or information that comes to our attention during the performance of our review procedures that fraud may have occurred. In addition, we will report to you any evidence or information that comes to our attention during the performance of our review procedures regarding illegal acts that may have occurred, unless they are clearly inconsequential. We have no responsibility to identify and communicate deficiencies in your internal control as part of this engagement.

If, for any reason, we are unable to complete our review of your financial statements, we will not issue a report on such statements as a result of this engagement.

You are responsible for making all management decisions and performing all management functions, and for designating an individual with suitable skill, knowledge, or experience to oversee any bookkeeping services, tax services, or other services we provide. You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services. You are responsible for establishing and maintaining internal controls, including monitoring ongoing activities.

Kathleen E. Brothers, CPA is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fees for these services will be \$3,500 for the review and \$950 for the information return. The fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the review. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered each week as work progresses and are payable on presentation. Any past due charges will bear an interest rate of 1% per month, 12% per year. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

Florida Health Choices, Inc.
December 1, 2010
Page Three

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

CARROLL and COMPANY

A handwritten signature in cursive script that reads "Carroll and Company".

Response:

This letter correctly sets forth the understanding of
FLORIDA HEALTH CHOICES, INC.

Officer's Signature: _____

Title: _____

Date: _____