



January 31, 2004

Re: 2003 Resident Care Service Charges Summary

Dear Valued Resident and Responsible Party:

Enclosed you will find your statement as it relates to 2003 Elmcroft Care Service Charges billed for the entire year. As with last year, you or your family member may be eligible to deduct these charges paid as a health care expense on your tax return for 2003. It is the responsibility of the resident or responsible party to determine the proper tax treatment of Elmcroft Care Service Charges paid for 2003.

The enclosed statement provides a total charge number for 2003 which includes any account adjustments and also any extra charges such as ancillary services provided which are not deductible on a personal tax return. Please review this statement and adjust the total charges number by subtracting any and all ancillary charges from the total. An example of an ancillary charge description would be "Barber/Beauty Fee" and "Equipment Rental Fee". Also, charges with a 12/15/03 date or after will probably relate to January 2004 care service charges which should be subtracted from the total care service charges billed for 2003.

If you should have any questions regarding this information, please do not hesitate to contact me at (502) 425-0544. We at Elmcroft want to thank you for the opportunity to provide you and your family members assisted living needs. The care comfort and happiness of our residents is our highest concern.

Sincerely,

A handwritten signature in black ink, appearing to read "D. Aaron Dean". The signature is fluid and cursive, with a long, sweeping tail on the final letter.

D. Aaron Dean
Controller, Elmcroft Assisted Living

*Assisted Living
and Alzheimer's Care*

INVOICE HISTORY REPORT

SORTED BY CUSTOMER NUMBER

INVOICE NUMBER	INVOICE DATE	SRC	CUSTOMER NUMBER	NAME	SALESPERSON NUMBER
0004751	INV	12/16/02	A/ R 05 - 0500018	Henderson, Ina	
SALES CODE	DESCRIPTION		QUANTITY	UNIT PRICE	EXTENSION
2	AL LEVEL L MONTHLY CARE SVC		31.000	77.370	2,398.47
					INVOICE TOTAL:
					2,398.47
0005073	INV	01/17/03	A/ R 05 - 0500018	Henderson, Ina	
SALES CODE	DESCRIPTION		QUANTITY	UNIT PRICE	EXTENSION
EALL	Care Level L		28.000	87.000	2,436.00
1	JANUARY ADJUSTMENT		31.000	9.630	298.53
					INVOICE TOTAL:
					2,734.53
0005569	INV	02/17/03	A/ R 05 - 0500018	Henderson, Ina	
SALES CODE	DESCRIPTION		QUANTITY	UNIT PRICE	EXTENSION
2	AL LEVEL L MONTHLY CARE SVC		31.000	87.000	2,697.00
					INVOICE TOTAL:
					2,697.00
0005983	INV	03/17/03	A/ R 05 - 0500018	Henderson, Ina	
SALES CODE	DESCRIPTION		QUANTITY	UNIT PRICE	EXTENSION
2	AL LEVEL L MONTHLY CARE SVC		30.000	87.000	2,610.00
					INVOICE TOTAL:
					2,610.00
0006395	INV	04/17/03	A/ R 05 - 0500018	Henderson, Ina	
SALES CODE	DESCRIPTION		QUANTITY	UNIT PRICE	EXTENSION
2	AL LEVEL L MONTHLY CARE SVC		31.000	87.000	2,697.00
					INVOICE TOTAL:
					2,697.00
0006800	INV	05/15/03	A/ R 05 - 0500018	Henderson, Ina	
SALES CODE	DESCRIPTION		QUANTITY	UNIT PRICE	EXTENSION
2	AL LEVEL L MONTHLY CARE SVC		30.000	87.000	2,610.00
					INVOICE TOTAL:
					2,610.00
0007223	INV	06/16/03	A/ R 05 - 0500018	Henderson, Ina	
SALES CODE	DESCRIPTION		QUANTITY	UNIT PRICE	EXTENSION
2	AL LEVEL L MONTHLY CARE SVC		31.000	87.000	2,697.00
					INVOICE TOTAL:
					2,697.00
0007675	INV	07/16/03	A/ R 05 - 0500018	Henderson, Ina	

INVOICE HISTORY REPORT

SORTED BY CUSTOMER NUMBER

INVOICE NUMBER	INVOICE DATE	SRC	CUSTOMER NUMBER	NAME	SALESPERSON NUMBER
0007675	INV	07/16/03	A/ R 05 - 0500018	Henderson, Ina	
SALES CODE	DESCRIPTION		QUANTITY	UNIT PRICE	EXTENSION
2	AL LEVEL L MONTHLY CARE SVC		31.000	87.000	2,697.00
					INVOICE TOTAL:
					2,697.00
0008063	INV	08/20/03	A/ R 05 - 0500018	Henderson, Ina	
SALES CODE	DESCRIPTION		QUANTITY	UNIT PRICE	EXTENSION
1	AL LEVEL E MONTHLY CARE SVC		30.000	87.000	2,610.00
					INVOICE TOTAL:
					2,610.00
0008484	INV	09/18/03	A/ R 05 - 0500018	Henderson, Ina	
SALES CODE	DESCRIPTION		QUANTITY	UNIT PRICE	EXTENSION
1	AL LEVEL E MONTHLY CARE SVC		31.000	90.000	2,790.00
					INVOICE TOTAL:
					2,790.00
0009264	INV	10/16/03	A/ R 05 - 0500018	Henderson, Ina	
SALES CODE	DESCRIPTION		QUANTITY	UNIT PRICE	EXTENSION
1	AL LEVEL E MONTHLY CARE SVC		30.000	90.000	2,700.00
					INVOICE TOTAL:
					2,700.00
0009695	INV	11/17/03	A/ R 05 - 0500018	Henderson, Ina	
SALES CODE	DESCRIPTION		QUANTITY	UNIT PRICE	EXTENSION
1	AL LEVEL E MONTHLY CARE SVC		31.000	90.000	2,790.00
					INVOICE TOTAL:
					2,790.00
0010104	INV	12/18/03	A/ R 05 - 0500018	Henderson, Ina	
SALES CODE	DESCRIPTION		QUANTITY	UNIT PRICE	EXTENSION
1	AL LEVEL E MONTHLY CARE SVC		31.000	94.000	2,914.00
					INVOICE TOTAL:
					2,914.00
					CUSTOMER 05-0500018 TOTAL:
					34,945.00