

*Board of Directors
Campbellton-Graceville Hospital Corporation
5429 College Drive
Graceville, FL 32440*

This letter serves as an addendum to the "Management Letter Pursuant to the Rules of the Auditor General for the State of Florida" dated February 27, 2012, and covering the Campbellton-Graceville Hospital Corporation's fiscal year ended September 30, 2011.

The following comment is hereby added to and incorporated in the above-referenced management letter:

Although the Campbellton-Graceville Hospital Corporation reported a deficit unreserved and unrestricted fund balance of \$56,336 as of September 30, 2011, the Campbellton-Graceville Hospital Corporation owns multiple fixed assets that, if necessary, could be sold to cover the deficit.

DRAFFIN + TUCKER, LLP

*Albany, Georgia
June 12, 2012*