

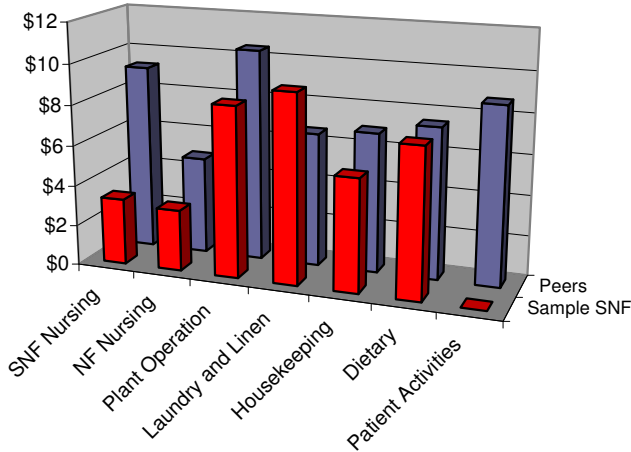
SNF Financial Benchmarks

Hourly Wage Rate

For Your Nursing Home

Based upon FY08 Cost Reports

Compared to the Selected Peer Group of 4 Facilities



| Wage Rate Categories | Sample SNF | Benchmark | Difference | Variance |
|--------------------------|------------|-----------|------------|----------|
| Nursing Care | | | | |
| Skilled Nursing Facility | \$ 3.27 | \$ 9.22 | \$ (5.95) | -65% |
| Nursing Facility | 3.04 | 4.83 | (1.78) | -37% |
| General Services | | | | |
| Plant Operation | 8.42 | 10.47 | (2.05) | -20% |
| Laundry and Linen | 9.29 | 6.62 | 2.67 | 40% |
| Housekeeping | 5.56 | 6.92 | (1.36) | -20% |
| Dietary | 7.35 | 7.47 | (0.12) | -2% |
| Patient Activities | NA | 8.76 | - | #VALUE! |
| Facility Total | 5.83 | 10.81 | (4.98) | -46% |