

Exhibit 14

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December 9, 2010

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RE: Cambridge Health Alliance v. Dr. Bharanidharan Padmanabhan

Dear Ms. Slattery:

I am writing in response to your recent letter regarding restrictions on contact with patients and staff, and requesting a change in Dr. Padmanabhan's effective termination date.

Consistent with the objectives of the Fair Hearing Plan, please accept this letter as confirmation that Dr. Padmanabhan may contact patients and staff relating to his need to prepare an appropriate defense.

While it is certainly not conceded that there is any obligation to treat Dr. Padmanabhan differently from other practitioners in similar circumstances, in an effort to address the concerns raised by your letter Dr. Padmanabhan's employment status, currently due to terminate entirely on December 27, 2010, may be converted to unpaid administrative leave effective when he otherwise would have no longer been employed. He may be maintained in this status through the earlier of: 1.) completion of an evidentiary hearing pursuant to Section 5.1 of the Cambridge Health Alliance medical staff Fair Hearing Plan; or 2.) January 31, 2011, whichever occurs first.

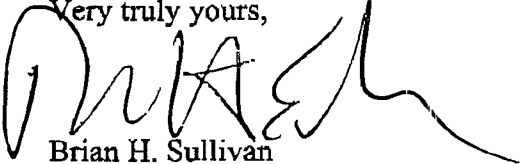
Specifically, this offer to extend Dr. Padmanabhan's status anticipates that he will make himself available to be present at evidentiary hearing proceedings pursuant to Section 5.1 cited above. By "completion of an evidentiary hearing pursuant to Section 5.1" it is understood this

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refers to the evidentiary hearing portion of the Fair Hearing Plan, held with Dr. Padmanabhan in attendance before the appointed hearing committee, and does not refer to any of the post evidentiary hearing processes, such as the preparation of a hearing committee report, action on any report, and/or any appellate review.

Also, you had previously submitted a request concerning office space at Whidden Memorial Hospital. Again, without conceding any obligation to accommodate Dr. Padmanabhan's request on this matter, he may be allowed to keep professional and personal materials in the one originally assigned office which he occupied at Whidden Hospital. This does not authorize regular access, and in the event that Dr. Padmanabhan must access any materials he has chosen to keep in his one originally assigned office, please ensure appropriate arrangements are made through Cambridge Health Alliance.

I hope that this addresses your and Dr. Padmanabhan's concerns. Please do not hesitate to contact me at any time.

Very truly yours,

Brian H. Sullivan

BHS/pt