GETWELL HEALTH SYSTEMS, INC.

GUIDELINES FOR THE SELECTION PROCESS OF EXTERNAL AUDITOR

I. Introduction

Getwell Health Systems Inc., (the "Corporation") seeks to maintain the integrity and quality of its audit reports and has imposed standards for the engagement of, and the continuing engagement of, its external auditors through these Guidelines for the Selection Process of External Auditor (the "Guidelines").

II. Auditor Performance

The Audit Committee of the Corporation shall regularly review the performance of the Corporation's external auditor and consider any ongoing appointment. The appointment, reappointment, removal and fees of the external auditor shall be subject to the recommendation of the Audit Committee, the approval of the Board of Directors, and the ratification of the shareholders.

The removal of an external auditor, together with the reasons for removal or change, shall be disclosed to the relevant regulators and to the public through required disclosures and publication on the website of the Corporation.

III. Rotation of External Audit Engagement Partners

The external auditor must rotate the senior audit partner and the audit review partner assigned to the Corporation every five (5) years, with a suitable succession plan in place to ensure consistency. The Corporation must require the external auditor to rotate as well, other key senior audit personnel engaged in providing audit services to the Corporation.

IV. External Auditor Independence

The Corporation considers the independence of the external auditor as key to the reliability of its audit reports and the maintenance of its corporate governance compliance. Accordingly:

1. The basic requirement for auditor independence is that the auditor should not place itself in a position where its objectivity may be impaired or where a reasonable person might conclude that its objectivity has been impaired. This basic requirement also applies to individual members of an audit team. The credibility and integrity of the financial reporting process is paramount.

2. The Corporation has adopted the following guidelines on external auditor independence. The guidelines will help ensure a consistent approach to the appointment and review of external auditors.

Getwell Health Systems, Inc.

V. Auditor Remuneration and Non-Audit Services

1. The Audit Committee should have a clear understanding of the types of services (both audit and non-audit) provided by the external auditor to the Corporation. Reports on the matter should be regularly submitted to the Audit Committee.

   The Corporation is required to:

   a. disclose in its annual report the fees paid for non-audit services during the reporting year; and

   b. provide a statement in its annual reports as to whether the Audit Committee is satisfied that the provision of non-audit services is compatible with auditor independence.

2. The Corporation shall not give work to the external auditor likely to give rise to a "self-review threat". The external auditor should not (among other things):

   a. prepare the Corporation's accounting records and financial statements;
   b. carry out valuations for the Corporation;
   c. provide auditor staff for secondment to management positions;
   d. be involved in the implementation of key systems with financial implications;
   e. give advice that has a significant impact on the value of a material asset or liability;
   f. provide internal audit services;
   g. provide legal services; or
   h. be involved in corporate finance activities.

3. These Guidelines do not completely rule out audit firms providing the abovementioned services, however, the Corporation will have to explain in its annual reports why those services do not impair external auditor independence. The Corporation will have to show a compelling reason for the availment of such services and that effective measures are in place to contain conflicts.

4. The Audit Committee will adopt both a qualitative and quantitative approach to assessing materiality of non-audit services to the Corporation, the auditor and the audit team.

VI. Avoiding Self-Interest Threat

1. A former partner or other senior employee of the external auditor who was directly involved in an audit of the Corporation cannot become a director of the Corporation or one of its related corporations or take a position with a related company for two (2) years after they leave the external auditor.

Getwell Health Systems, Inc.

2. The Audit Committee will require the external auditor to confirm annually that:

   a. it has complied with all professional regulations regarding auditor independence;
   b. the external auditor has maintained its independence;
   c. the total fees received by the external auditor do not have a material impact on the auditor's operations or financial condition;
   d. a related company has not withheld fees from the external auditor; and
   e. there is no litigation between a related company and the external auditor.

3. The auditor is also required to show that it has adopted and applies policies and procedures to:

   a. identify and measure any threat to independence;
   b. eliminate or reduce any identified threat to independence to an acceptable level;
   c. identify interests or relationships between the auditor, audit team members and customers;
   d. prevent individuals who are not members of the audit team from influencing the external audit; and
   e. otherwise comply with relevant best practice.

VII. Implementation

The Audit Committee shall continuously assess the effectiveness of these Guidelines

VIII. Review and Amendments

These Guidelines shall be reviewed and, if necessary, updated at least annually.

Getwell Health Systems, Inc.