Rogers & Co., CPA's PC

Certified Public Accountants

March 21, 2005

Mr. Harry Dorvilier
President
Harry's Nurses Registry, Inc.
88-25 163rd Street
Jamaica, N Y 11432

Dear Mr. Dorvilier:

This letter is to confirm our understanding of the services we are to provide for your company, Harry's Nurses Registry, Inc. We will prepare the company's federal, state, and city income tax returns for the year ending January 31, 2005.

We understand that you will provide us with the basic information/statements required for the preparation of the returns and that you are responsible for the accuracy and completeness of those information/statements. Our responsibility rests solely in the preparation of the income tax returns based on the information/statements that you will provide. Please refer to the enclosed letter for those items/information which you are required to prepare.

Please note that while we prepare these returns, you are responsible for the maintenance of adequate records and related internal control structure policies and procedures, the selections and application of accounting principles, and the safeguarding of assets.
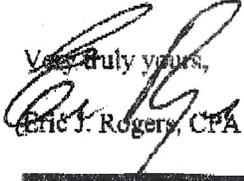
We expect to begin as soon as possible and to complete your information returns and issue them in a prompt fashion.

Based on preliminary estimates, the fee should approximate $5,000 for the information returns for the year ended December 31, 2004.

We appreciate the opportunity to be of service to Harry's Nurses Registry, Inc. and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know.

If you agree to the terms of the engagement as described in this letter, please sign the enclosed copy and return it to us, and this letter will continue in effect until canceled by either party.

Very truly yours,

Eric J. Rogers, CPA