

EXHIBIT 32

CALCULATION OF EXPENSE PER LICENSED BED

An estimate of the level of a hospital's overhead costs that is independent of its proportion of outpatient services can be derived by calculating the hospital's overhead costs per licensed bed.

These costs per bed are as follows:

Hospital	Adjusted Expense C Schedule (000's)	# of Licensed Beds	Overhead Expense per Bed
Anne Arundel	\$98,343	375	\$262,247
BWMC	\$89,366	303	\$294,939

These results indicate that BWMC has overhead costs per bed that are 12.5% ( $\$294,939 / \$262,247 = 1.125$ ) above those of AAMC using the most recent annual filings.

SOURCES:

AAMC FY 2014 Annual Filing

BWMC FY 2014 Annual Filing