



July 30, 2007

Bharon Hoag, Senior Consultant  
ACOM Healthcare Business Consulting Group  
314 South Main St., Suite 101  
Mount Vernon, OH 43050

Dear Bharon,

I just thought I'd take a moment to thank you and your team for all of your help over the years.

First impressions go a long way, and from the very first time we spoke, we knew that ACOM was the company that was willing to go the extra mile.

When we first contacted you, we were really looking to form a partnership with a firm that would be able to provide our customers with an ethical, honest, and straightforward approach to their coding questions.

After we spoke with you and your team, we felt completely comfortable that ACOM was not just a company that kept their thumb on the pulse of the industry; but they were also willing to actually get in the trenches with us to instigate positive change.

It's always refreshing to speak with a group of people whose first priority is doing the right thing, and for that reason, we consider your team an asset to both our company and our customers.

Regards,

Kevin Conaway  
AquaMED / JTL Enterprises

P.S. On a different note, I enjoyed your seminar last week. Thanks for taking the initiative to educate our customers about proper billing practices.