

August 1, 2007

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

Dear Mr Hoag,

Thank you for the opportunity of working with you during the past few years.

Our mission and quest at the ChiroCode Institute is to help ethical doctors get paid properly for their clinically needed services. It is rare to find someone who sees issues and matters the same way as I do.

Like most normal people, I have been blessed with a built-in crap detector. Some call it the spirit of discernment. When attending my first seminar where I heard you present, I had a comfortable feeling that "here is someone that I can trust" to give ethically correct and candid opinions.

We wish you continued success in your capacity as Senior Consultant with ACOM. Although you are an excellent teacher, do not shun or avoid the title and role of a Consultant. One definition of a Consultant is "some you give your watch to, and they tell you what time it is". During the last years, you and I have been doing that function with doctors who have asked for guidance. They have given us their problems and questions, and we have given them reliable facts from reputable sources.

Thanks again for the honor of working with you. May many doctors and offices enjoy and benefit from your services in teaching them correct principles, so that they can get paid!

With Kindest Regards and Respect

D H Leavitt, Pres/CEO