



BAY MEDICAL CENTER

February 20, 2007

To Whom It May Concern:

Medical Accounts Administration presented an RFP to Bay Medical Center for a very substantial second placement project. They have been working these accounts for us since October 1, 2005. They have been very successful in collecting these accounts. They are an asset to our organization, and I highly recommend their services.

If you have questions, please feel free to contact my office.

Sincerely,

Daniel R. Morgan
Chief Financial Officer
Bay Medical Center

/skb

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ACCREDITED BY THE JOINT COMMISSION OF HEALTHCARE ORGANIZATIONS

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