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July 13, 2008

Mr. Ned Suddendorf
AccuMed Billing, Inc.
P.O. Box 2122
Riverview, MI 48192

Re: Compliance Activities

Dear Ned:

We write this letter to serve as verification of our continuing compliance work with AccuMed. We have had the pleasure of having AccuMed as one of our clients over the last six years and that relationship is ongoing. We provide regular advice and consultation to AccuMed concerning all aspects of ambulance reimbursement.

In June, as part of those ongoing activities for which you engage us, we completed an off-site review of randomly selected ambulance claims that AccuMed had submitted for payment on behalf of its clients. We selected the sample without any input from AccuMed using a random number generator. We found no definitive overpayments and all claims were properly coded for level of service. Our review of the sample made it clear that AccuMed pays careful attention to the claim submission process and that the billing staff have a very good understanding of the applicable laws, regulations, and payment policies related to ambulance billing.

As you know our firm represents and consults with hundreds of EMS and medical transportation industry clients, and municipalities nationwide. We are experts in the field of ambulance industry compliance, and have presented numerous regional and national seminars on compliance issues, written many articles for ambulance industry publications, prepared monologues for national health law treatises, and authored several compliance resources, books and videotapes, including: *The Ambulance Service Guide to HIPAA Compliance*; *Better Billing: The Ambulance Service Model Compliance Plan*; ,

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and our recent video training series, *Write It Right: Defensible EMS Documentation and Documentation for Better Billing*.

We have been impressed with AccuMed's commitment to legal compliance in all aspects of its operations. This commitment goes beyond the typical commitment we see in the ambulance industry. In addition to assisting in the development of your formal compliance plan, we have been actively involved in advising you in a wide range of reimbursement issues on behalf of your clients and on a regular basis. This constant attention to compliance issues demonstrates AccuMed's strong desire to provide the highest level of service to its customers and to help keep them out of trouble.

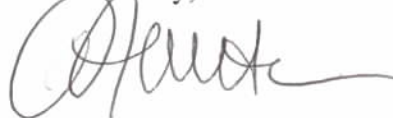
As part of its compliance efforts, we note that AccuMed has also made a significant commitment to training and education for its customers. It has an extensive field training program offering training to its client ambulance services in documentation skills and other essential aspects of reimbursement. This AccuMed training recognizes that legal and proper claim submission begins with training EMTs and paramedics in the field.

But is the cost of compliance worth it? Absolutely. Unfortunately, in some cases municipalities have focused excessively in the RFP process on selecting the billing company who submits the "lowest bid." The lowest price is not always better, especially in this complex reimbursement field. Getting a cheaper price on a commodity, such as a vehicle is one thing, but the billing of ambulance claims to federal health care programs is serious business that requires careful attention to all the federal and state laws, regulations and payment policies that go with it. The relatively small marginal cost of compliance, we believe, is well worth it.

The penalties for non-compliance, which can occur even inadvertently, are quite severe. And only ambulance services that either do a good job themselves, or entrust their ambulance claims processing to a billing company that pays attention to compliance will be able to withstand government scrutiny and keep the risk of penalties low.

It is the commitment to ongoing compliance efforts like these that tells us AccuMed is clearly looking out for the best interest of its clients. We look forward to our continued work with AccuMed!

Sincerely,

A handwritten signature in black ink, appearing to read "S. Wirth", written over the word "Sincerely,".

Stephen R. Wirth

SRW:ms