

Tate, Bywater & Fuller • Ltd. attorneys

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March 2, 2007

Barbara J. Cobuzzi, MBA, CPC,
CPC-H, CPC-P, CHCC
President, CRN Healthcare Solutions
3 Running Brook Drive
Tinton Falls, NJ 07724

Dear Barbara:

This past Friday, February 23, 2007, I had a most unusual experience. It was my great pleasure to appear in the Federal District Court of Nevada in Reno and hear a Federal judge award attorneys fees and costs to my client after his successful defense of a fifty-two count medical fraud indictment -- see *United States v. Mark Capener, Dist. Ct. Nevada, 05-CR-114-RCJ (RAM)*. Much of the credit for our success goes to the great work that you did as one of our key expert witnesses. The Government wanted to bring a coding case, and a coding case is what they got -- except it did not turn out the way they expected.

When I think of the tens of thousands of pages of medical records that you reviewed and deciphered for us, I am in awe that you could get the job done at all. The clarity of your work product, and the way you made complex rules seem simple, enabled us to prepare an effective defense. The Government's attempts to attack you on the witness stand resulted in an instruction to the jury by the Court that was of great benefit to our doctor. Truly you are the best of the best and it was a delight to work with you.

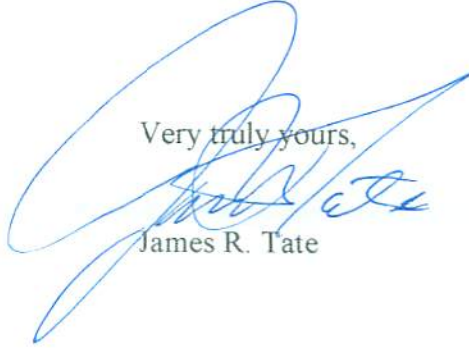
After a very diligent search, we discovered that there are less than a handful of really expert ENT coders in the United States. We engaged you as the best of the best. Now that the case is over, we are very thankful that we were able to find you. In its defense of our motion for attorneys fees and costs, the Government filed an affidavit from an Assistant United States Attorney who had prosecuted a physician in a similar case in another state. That physician, another ENT, was convicted and given six years to serve in prison. So, these are not academic problems that we face in this legal and regulatory environment. Physicians today are threatened by a very powerful adversary -- the Federal Government. Truly, the ENT community of physicians is very blessed to have you as a resource when the going really gets tough.

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It is my hope that we will have the opportunity to work together again in the future.

Warmest regards.

Very truly yours,

A handwritten signature in blue ink, appearing to read "James R. Tate", is written over the typed name. The signature is fluid and cursive, with a large initial "J" and "R".

James R. Tate