



December 13, 2005

Lisa Ramsey
MCS Inc.

Re: Appreciation Letter

Dear Ms. Ramsey:

On behalf of Paksn, Inc. and its associate SNF facilities, I would like to express my most sincere appreciation to you for taking the time to conduct a seminar on Medi-Cal pending management. During your seminar at Paksn's corporate office on December 08, 2005, you provided invaluable information to our Business Office Managers, Admission Coordinators, and Regional Accounts Receivable Consultants related to Medi-Cal eligibility programs.

Your presentation provided valuable tools and information about effective management of Medi-Cal pending cases. In addition, our staffs gained critical knowledge in how to overcome barriers related to Medi-Cal pending cases. I have no doubt that the knowledge we gained from your seminar will result in improvement to our Accounts Receivable in the future.

Your very accommodating character also provides us with additional resources. If ever you require a reference about your service, I would be honored to provide them.

Again, thank you.

Sincerely,

A handwritten signature in black ink, appearing to read "Rick Dandumaya", with a horizontal line extending to the right.

Rick Dandumaya
A/R Manager, Paksn, Inc.
Cell Phone Number: (707)41—6974

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