



**M&W PRECISE
MEDICAL MANAGEMENT**

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August 23, 2006

Ken Dulaney
Alliance Collections Services
P. O. Box 49
Tupelo, Mississippi 38802

Dear Ken:

I wanted to take an opportunity to thank you for your continued excellent service. Even though you and I have been doing business for greater than ten years, this October we at M & W Precise Medical Management are going to celebrate nine years in business and I want to thank you for the important role you have fulfilled during our nine years. Your continued excellent service is very much appreciated.

I most appreciate your rapid and thorough attention to any request we or our clients have had. Alliance staff has always responded quickly to assist us with the few problems we have experienced over the years.

The Alliance staff is well trained and present a very professional attitude to our staff and to the accounts we have with you. While I recognize that we will have complaints just because of the nature of business, I am amazed at the low number of complaints we have had with the accounts turned to Alliance.

I look forward to many more years of working with Alliance Collections Services and thank you again for your personal service to us.

Sincerely,

Frances T. Mathews
President