

HEALTHCARE BUSINESS RESOURCES, INC.

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904-805-1310 (fax)

March 9, 2004

Mr. Craig Maurer
PYA Solutions Florida, LLP
6745 Phillips Industrial Blvd.
Jacksonville, FL 32256

Dear Craig:

We appreciate the assistance of PYA Solutions in implementing Great Plains software. PYA was a major asset in the selection of the modules and in the implementation of the software, including its recommendations for the selection of the modules. The PYA staff was very helpful in the training of our staff on Great Plains and in answering follow-up questions.

We feel that the Great Plains software has placed our company in a better position to provide improved financial information to manage our operations.

Sincerely,

K. Allen Smith
Chief Financial Officer