

BENEDICT S. MANISCALCO, M.D., P.A.

February 9, 2010,

Brina Cabrera
Medical Group Services, Inc
2810 W St Isabel Street, Suite 201
Tampa, FL 33607

RE: Services

Dear Ms. Cabrera:

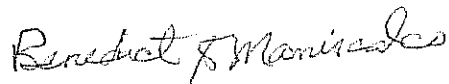
I am writing this letter to extend my continued appreciation for the work done by MGSI staff on behalf of my cardiology practice over the past fifteen years. The expertise, accuracy and attention to all detail has been instrumental in having my practice enjoy high levels of reimbursements while experiencing a very low number of denials.

Throughout the years, MGSI has been pro-active in keeping me informed with healthcare changes as they occurred, allowing us to always be ahead of the curve in maintaining our cash flow and ensuing our compliance with all governmental and payer regulations.

Needless to say, I have been and continue to be extremely pleased with your services and welcome the opportunity to advise my colleagues of the benefits of using MGSI for its RCM Services.

Please accept my sincere thanks for a job well done and extend my appreciation to the entire staff at MGSI.

Sincerely,



Benedict S. Maniscalco, MD