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May 23, 2003

To Whom It May Concern:

This letter is to acknowledge the ongoing, productive relationship between ServiShare and The MHA Group, a national health care recruiting and staffing firm located in Irving, Texas.

The MHA Group is made up of several health care staffing and consulting companies, including Merritt, Hawkins & Associates, Allied Consulting, Staff Care, Med Travelers, and American Medical Consulting. For a number of years these firms have been ServiShare's preferred providers in the areas of permanent physician staffing, locum tenens physician staffing, allied health professional staffing and medical staff planning and consulting.

We find The MHA Group's industry knowledge, commitment to quality and professionalism to be superior. The representation I have encountered from The MHA Group has been outstanding. They are focused on finding the right solution for the customer and work tirelessly to achieve this goal. In particular, they understand the challenges of recruiting in rural states. They have always been willing to go the extra mile to match the right candidate with the local opportunity. Original data generated by Merritt, Hawkins & Associates and other MHA Group companies regarding physician and allied professional compensation and practice patterns have been widely referenced by hospitals throughout the state and throughout the country.

We have found The MHA Group willing to spend the time and energy in Iowa to build relationships with our health care facilities. If you have any questions about their family of companies, please feel free to contact me at (515) 288-1955 or you may call them directly at 1-800-876-0500.

Sincerely,

Dennis A. White
Senior Vice President