

HEATH HUGHES
CERTIFIED PUBLIC ACCOUNTANT

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MEMBER: AICPA

September 24, 2003

To whom it may concern,

Becky Holleman of Sun Billing has acted as the collection agent for a Chiropractic Center in Big Spring, Texas from May 1998 until the present time. According to their collection history, she had a collection rate of 99.13%. Recently Sun Billing has begun collecting for another West Texas chiropractic center and has increased their collection rate from 52.06% to 91.84%. Their collection rate for the month of August 2003 was 135.49%. These figures are from collection records presented to my office. If you have any further questions, please feel free to contact me at the address or phone number above.

Sincerely,

 CPA
Heath Hughes, CPA