

May 4, 2010

To Whom It May Concern:

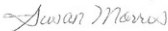
It is with great pleasure that I have been requested to write this letter of recommendation for CBF Services.

I have had a working association with CBF Services for 10 years. As Manager of Patient Accounts Department for San Juan Regional Medical Center and San Juan Regional Rehabilitation Hospital, I am in almost daily contact with CBF Service employees, usually requesting status changes. In my experience, CBF Services employees are professional and affable in communication and attitude.

The software that they use, DAKCS, is user friendly. We use electronic account placement through this system. I use this system to check status of accounts, print confirmation reports the day after placing the accounts, or print an actuary report.

I would highly recommend CBF Services for your collection needs and I am confident that they would provide the same high level of service and commitment to any organization. If I can be of further assistance or provide you with further information, please do not hesitate to contact me at 505-609-2801 or by email at sumorris@sjrmc.net.

Sincerely,



Susan Morris
Patient Accounts Manager