Western Surgical Medical Group, Inc.

1800 Sullivan Ave., Ste. 507 Daly City, CA 94015 (650) 758-2176

To Whom it May Concern,

This letter of recommendation is written on behalf of Mr. Robert Wilson, who was employed here at Western Surgical Medical Group, Inc. from July 1, 2000 to January 17, 2001.

As the Chief Operating Officer, Mr. Wilson was responsible for the overall medical billing, organization of accounts payable and receivable, execution of our multiple contracts, as well as extensive business development. He coordinated many large meetings among the area surgeons and helped integrate billing systems among independent offices.

He carried out the aforementioned duties with great enthusiasm and in diligent manner. His strongest personal asset is his ability to organize any project. He can take a disorganized account or project and restructure it so that it is completely comprehensible. His computer abilities are also outstanding and enable him to interface with many other company's software.

He was more than willing to work on new accounts and procure new business for our organization. His demeanor was always respectful to his colleagues and supervising physicians. He was well respected among the community offices. He assumed responsibility and worked well with minimal supervision.

He did not have any major character flaws. The areas of improvement that I saw were the following; he sometimes did not allow the appropriate amount of time necessary to perform a task. His availability to the company was sometimes limited by other outside commitments. Again, These were not major problems.

Overall, he was a good employee for Western Surgical Medical Group, Inc. and I will miss working with him. The only reason his position was eliminated was because the entire corporation ceased to exist after January 17, 2001.

If you have any further question regarding Mr. Wilson, do not hesitate to contact me.

Sincerely,

Robert G. Perez, M.D.

President

Western Surgical Medical Group, Inc.

Robert Penguro