



June 1, 2007

For 30 years, HealthCare Concepts, Inc. has helped more than 2,000 clients in 40 states make sound business decisions through extraordinary strategy planning services. Our commitment to the healthcare industry has driven us to find new, innovative ways to help our clients achieve their desired outcomes. At times, this has called for partnering with other healthcare advisory leaders to supplement our own capabilities with additional resources to address every aspect of a client need.

One such relationship has evolved to present more opportunity than mere collaboration alone. We are pleased to announce that we are merging our practice with Dixon Hughes PLLC, effective June 1, 2007.

Dixon Hughes shares our passion for the healthcare industry. As the largest Southeast-based accounting firm, it has long considered healthcare a major focus. This is evident in its dedicated Healthcare Services Group, which has more than 100 professionals serving virtually every segment of the healthcare market.

HealthCare Concepts and Dixon Hughes have often cooperated on mutual engagements. Through that experience, we learned that our cultures are compatible and our service offerings are complementary. There is tremendous synergy between our firms, and we are confident that we can serve you better by working together.

Through a single relationship, we will be able to offer exceptionally deep resources to address virtually any healthcare client need – strategy, capital planning, performance improvement, and much more. These added resources also will expand our capacity significantly and allow us to more fully leverage our national client service footprint. For HealthCare Concepts the relationship with Dixon Hughes gives us access to a deeper set of resources and allows us to continue our client service with capacity and depth.

While our capabilities and opportunities will grow, we are committed to retaining our “small-firm” focus – the same people you’ve come to know and trust will continue serving you. Only now we will have a deeper pool of resources to pull from as you need them. Our long time principals – Edward Stall, Jim Hamilton and Don Basler – will continue to lead our group within the firm as the Healthcare Concepts Group of Dixon Hughes.

We hope that you will share our excitement about this incredible opportunity, and what it means for our future – yours, ours, and the healthcare industry. I welcome your questions. Please do not hesitate to contact me at 864-370-4770.

Sincerely,

Edward Stall

Jim Hamilton

Don Basler