



TANDEM
Health Care®

March 26, 2003

To Whom It May Concern:

Maria Moen, through her firm, HealthWare Consulting Services, has been engaged by Tandem Health Care for an extended engagement to serve as Project Manager for the implementation of a new comprehensive software application. The project has covered nearly a year of continuous assistance with the management of vendor support, program modifications, software installation, staff training, and development of training and procedural manuals, policies and procedures. Maria and her firm's work have been invaluable to the success of the project, and indeed the project could not have been completed successfully in the time frame specified without her expert oversight of the project.

Maria brought a unique perspective to the project. While keenly aware of the needs and wants of Tandem, the client, she also possessed first hand knowledge and experience from the vendor perspective. This perspective allowed her to expertly balance her client's interest against realistic expectations for vendor deliverables.

We are pleased to offer this letter of whole-hearted recommendation for Maria Moen and HealthWare Consulting Services.

Sincerely,

Gene Curcio
CFO & Treasurer