



National Consultants to Healthcare Providers

November 7, 2001

Frank Rhie, M.D.
CMO
Alteer Corporation
6 Venture, Suite 210
Irvine, CA 92618

Dear Dr. Rhie:

This letter will briefly summarize Coker Consulting LLC, d.b.a. The Coker Group's experiences and impressions of the Alteer practice management information system.

As a national provider of healthcare services for medical practices and hospitals throughout the United States, we have the opportunity to work with and evaluate the overall structure, operations and output of various practice management information system applications.

In working with a myriad of specialties and varied sizes of medical practices, we believe it is important to understand the information system processes and work with the owners of these practices in evaluating their alternatives.

We have had the opportunity to work with the Alteer system on various occasions. We believe the strength of the Alteer application resides in its work flow and its ability to transfer a practice into a true paperless environment. The application fully integrates the entire office through its seamless workflow processes by automating many of the manual functions. This includes a variety of functions including incoming and outgoing faxes and prescription management processes. We have found the Alteer system extremely easy to learn and then utilize. There are few compromises to physician productivity even during the learning phase. A current client who recently implemented the Alteer system was fully trained and operational in three days with the office operating in a fully paperless environment.

The return on investment with the Alteer system is easily understandable and ultimately readily attainable as a result of the elimination of manual medical records and related costs. Also, the charge entry process is fully automated, eliminating another expense through this application. A by-product of the Alteer system is the improvement of physician documentation and coding processes, thus maintaining compliance, reducing errors and likely improving reimbursement.

We find that Alteer is also using the latest wireless technology as well as the most up to date hardware available. The application is delivered and deployed through an application service provider which also allows the Alteer system to be quite affordable.

Our research as well as our first hand application of the system indicates it to compare favorably with other major applications including Medic, Mega West and Medical Manager. We also have concluded that Alteer is HIPAA compliant and offers as good or better security over most other applications.

In summary, we are delighted to independently report such favorable impressions of the Alteer system. We believe it should have continued applicability to the medical practice industry and look forward to continuing to work with representatives of Alteer as we assist our clients, assessing their needs. We have no hesitation in recommending serious consideration of the Alteer system.

Please contact me for further information or feel free to have any outside parties call me.

Sincerely,

Max Reiboldt

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