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**ABSOLUTE**  
COLLECTION  
SERVICE

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July 10, 2012

Michael D. Lamm  
Director  
Kaulkin Ginsberg  
Two Logan Square  
100 N. 18<sup>th</sup> Street, Suite 300  
Philadelphia, PA 19103

Dear Michael,

I wanted to thank you for bringing us together with Optimum Outcomes, a portfolio company of Waud Capital.

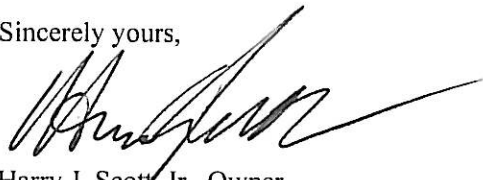
This sale process turned out to be much more challenging than I ever thought it would be, and you were with us every step of the way. I was pleasantly surprised at the speed with which you were able to identify a short list of prospective suitors that were financially capable of completing the deal and that would culturally mesh well with the ACS team.

Kaulkin Ginsberg's intimate knowledge of the healthcare revenue cycle management (RCM) arena, its ability to present multiple financially qualified and motivated buyers that met our requirements, and success in maintaining a competitive process that stuck to rigid timeframes, were all critical factors in helping us consummate a successful transaction.

Without your support and guidance, I don't think this transaction would have happened. With Optimum Outcomes and its equity partner Waud Capital, ACS now has a strong operating and financial partner who can help build upon our track record of success.

Many thanks again for your part in making this happen. I would not hesitate to work with Kaulkin Ginsberg again, and would recommend you to anyone without reservation.

Sincerely yours,



Harry J. Scott, Jr., Owner  
Absolute Collection Service, Inc.