

May 18, 2004

Dear Health Care Executive:

As the American Hospital Association's (AHA) strategic security advisor and endorsed provider of Health Insurance Portability and Accountability Act (HIPAA) security services, Ernst & Young is ready to provide solutions to help your organization comply with its HIPAA security obligations. Our experience in serving over 3500 health care provider organizations gives us a unique perspective on the market and what is required to address your HIPAA compliance issues. Ernst & Young provides:

An Accelerated Approach – Our methodology provides for early identification of potential risks that could impact your organization and an accelerated approach for collecting, processing, and presenting solutions.

Practical Knowledge – Ernst & Young provides independent and highly recognized best practices in all aspects of information security and the delivery of security solutions.

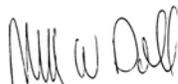
Innovative Solutions – Our cutting edge tools, and HIPAA Advanced Security Center, are designed to address your security needs across the entire life cycle of HIPAA security compliance.

Full life cycle capabilities – We have the experience and resources to create scalable, customized, end-to-end security solutions, from assessment, design, and implementation to outsourcing.

Flexibility – Ernst & Young's approach provides for a flexible, customizable, and scalable solution, which allows you to start anywhere in the life cycle to achieve HIPAA security compliance, while balancing the market constraints of time, budget, and resources.

If you or any member of your staff would like to find out more about Ernst & Young's HIPAA Security Program or schedule a security risk analysis, please contact Frank Bresz, senior manager, at (412) 804-7532, or me at (212) 773-1265. Alternatively, send us an email to either Frank.Bresz@ey.com or myself, at Mark.Doll@ey.com.

Regards,



Mark Doll
Partner and the Americas Director of Digital Security Services