

February 8, 2006

Mr. David M. Kauppi
President
MidMarket Capital, Inc.
102 South Quincy St.
Hinsdale, IL 60521

Dear Dave:

I want to thank you for your efforts in our recent asset sale to Per-Se Technologies. Although the final value of our eShift software will be settled at the end of the earn out period, I feel we are well positioned to achieve a very favorable total transaction value. Since this was my first business sale, I was not familiar with the complexity of the process. I am glad that MidMarket Capital was involved every step of the way. Some of the areas where you made significant contributions were:

- Knowledge of the market and deal terms and conditions
- Guidance through the M&A process
- Negotiating for more value and favorable terms
- Creativity in deal structure
- Responsiveness
- Gaining the respect of the Buyer's team
- Familiarity with the sale of information technology companies

Our attorney originally recommended you because he knew of your experience in selling smaller technology companies. In retrospect, I now appreciate how important that was in us achieving our desired outcome. Thanks again.

Sincerely,



Rod I. Hart
President
Flexestaff