

medSage TECHNOLOGIES™

December 5, 2006

2006 SBA Financial Services Champion Award Support Letter for

Dennis Piper, CPA
Dennis Piper & Associates, P.C.
Certified Public Accountants
811 Boyd Avenue, Suite 205
Pittsburgh, PA 15238-2722

To Whom It May Concern:

It is my understanding that Dennis Piper has been nominated for the 2006 SBA Financial Services Champion Award. I first want to congratulate him on his nomination for this prestigious award, and I know of no one better deserving.

medSage Technologies LLC is a Pittsburgh-based, start-up, medical software services company. My association with Dennis Piper began in very early 2005 when the company's previous accounting firm decided at the eleventh hour that the tax returns were going to be too complicated for them to administer. My professional advisors recommended Dennis to me and, as the old saying goes, the rest is history.

Dennis and his team worked feverishly so that our returns were filed accurately and on-time---- and Dennis never took advantage of our sensitive situation. He wholeheartedly supported our efforts, and helped us install the necessary management and control processes within the company. He has since served as our accounting firm of record for the company, and has always been prompt in responding to our various requests for guidance and interpretation. Just as importantly, Dennis has been proactive in making sure we are aware of issues that arise which may impact our business, and his recommendations have always been solid and defensible.

With Dennis' help and support, medSage was able to recently win the 2006 Pittsburgh Technology Council's "Rising Star" Award. Dennis' support of young, start-up businesses is exactly what the Pittsburgh area needs as we continue to transition into more of an entrepreneurial, growth-oriented, "high tech" economy.

I strongly recommend, without reservation, Dennis Piper and Dennis Piper & Associates PC for the 2006 SBA Financial Services Champion Award.

Sincerely,



Robert D. Crouch
Chairman