

November 18, 2005

The Resource Group
1400 Talbot Road S., Suite 301
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To Whom It May Concern:

I am pleased to provide information on ARUP's experience with Microsoft Great Plains and The Resource Group.

Associated Regional and University Pathologists (ARUP) is a medical diagnostic testing laboratory located in Salt Lake City, Utah. The company is wholly owned by the University of Utah. We provide medical testing to hospitals and other medical laboratories throughout the United States. We receive and process over 20,000 medical samples per day. Our annual sales are in excess of \$250 million, and we have about 1,800 employees.

One important part of our business involves the procurement and management of chemicals and compounds (called reagents) that are used to produce laboratory tests. Our operations are complicated by the fact that we have over 40 different labs, each specializing in their own tests, with their own equipment, their own personnel, and their own way of doing things. This fragmentation, along with rapid growth and specialized handling requirements, has created many challenges in managing the reagents. About five years ago, the company started looking for ways to improve these inventory processes. Several approaches were taken, without much success. We looked at expanding our existing financial system and found that the functionality we wanted was not there and could not be added. We tried developing our own "home-grown" program. That effort also failed. Finally, we decided to get some outside help.

We engaged an independent software consultant to help us find a system. With the help of this consultant, we identified ten software packages that might meet our material management and accounting needs. We evaluated these packages and narrowed the list to three – Best, Lawson, and Great Plains. We spent the next six months performing detailed analysis of these three software packages and vendors who install and support them. We set up highly structured and customized software demonstrations. We checked numerous references and performed site visits. We probed the software companies themselves – analyzing strengths, weaknesses, and trends. In the end, it was clear to our selection committee that Great Plains was better software, from a better company, at a better price. We selected Microsoft Great Plains and The Resource Group.

For our team, the major selling points were:

- The functionality. Great Plains is feature rich, yet relatively simple and intuitive.
- The architecture. Great Plains is based on contemporary technology and is constantly upgraded and improved.

- The people. The Resource Group's culture and business philosophy seemed to fit well with ARUP's.
- The company. The strength and commitment of Microsoft backing this product appealed to us.

With the selection phase completed, we moved ahead with implementation. For us, this implementation was nothing short of revolutionary. We went from a heavily manual, decentralized, non-standardized, periodic system to an automated, centralized, standardized, real-time system. These were huge changes. It was not easy. Fortunately we picked very good software and a very good implementation partner. I think the biggest challenge in the whole project was trying to figure out what we really wanted – trying to figure out what processes would work best for us. Some of our initial design elements worked great. Others had to be tweaked a few times before we got it right. Still others had to be abandoned altogether. The key to eventual success in all these areas was the flexibility of the software and most importantly the flexibility and creativity of the people helping us put the system together. My advice to anyone looking to change financial systems is to find software and an implementation partner that are flexible. In our business, change is constant. We are always looking for better ways to do things. Our software and our software support partners need to keep up.

Despite the magnitude of change, our design and implementation only took six months. When I look back now, I am amazed that we were able to get it done that quickly. The Resource Group are doers. Before they got involved, ARUP spent years wrestling with this problem and did not make any significant progress on it. Once TRG weighed-in, a timetable was set, and we met it.

One of the most satisfying parts of this project is the relationship that has been forged with The Resource Group. We have found Marty and his team to be hard working, smart, creative, and tenacious in working through the issues we have faced. Aside from their strong technical skills, TRG has been accessible, responsive, and reliable. They have earned a high level of trust and respect from our company and we look forward to an on-going, successful relationship with them.

Fiscal year 2005 (July 2004 to June 2005) was the company's first full year on Microsoft Great Plains. The new system has proven to be stable, accurate, and reliable. Its' features and functionality have provided a firm but flexible foundation for automation of many of ARUP's business processes. Inventory is now tracked and managed on a real-time basis. Requisitioning is automated and paperless. Access to financial information has been expanded. During the next year, additional improvements in supply chain management have been targeted, and we are confident that Microsoft Great Plains and The Resource Group will be there to assist us as our company continues to grow and improve.

Sincerely,



Kent C. Gordon
Vice President and Controller
ARUP Laboratories