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INDEPENDENT ACCOUNTANT'S REPORT

To the Board of Directors
Patient Access Network Foundation:

We have examined Patient Access Network Foundation's (the Foundation) compliance with the program requirements and parameters of the Donor Agreements during the year ended December 31, 2009. Management is responsible for the Foundation's compliance with those requirements. Our responsibility is to express an opinion on the Foundation's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the Foundation's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the Foundation's compliance with specified requirements.

In our opinion, Patient Access Network Foundation complied, in all material respects, with the aforementioned requirements for the year ended December 31, 2009.

This report is intended solely for the information and use of management and the Board of Directors of the Foundation and donors who are a party to the Donor Agreement and is not intended to be and should not be used by anyone other than these specified parties.

Pershing Yoakley & Associates, P.C.

Knoxville, Tennessee
April 20, 2010