



December 23, 2009

Mr. Bryan Boda
Vice President, Business Development
Med Impact Healthcare Systems, Inc.
10680 Treena Street
San Diego, CA 92131

Dear Bryan:

This letter of agreement ("Agreement") confirms the terms under which Med Impact Healthcare Systems, Inc. ("Client") has engaged Buck Consultants, LLC ("Buck Consultants") to perform certain pharmacy benefit plan consulting services as more particularly described in Exhibit A attached hereto (the "Services"). The contractual terms under which Buck Consultants and Client are undertaking this engagement are as follows:

1. The Services. In consideration for, and subject to, the mutual undertakings set forth herein, Buck Consultants agrees to provide the Services described in Exhibit A to this Agreement.
2. Client Information. To enable us to perform the Services, Client will promptly provide Buck Consultants with such direction, materials, information and access to its representatives as Buck Consultants reasonably requests. Please note that Buck Consultants does not take responsibility for verifying the accuracy or completeness of information supplied to us by Client representatives. If Buck Consultants receives inaccurate, incomplete or improperly formatted information, Buck Consultants shall have no liability for relying on the same and any additional time and expense required to correct the information will be billed to Client as additional Services.
3. Term and Termination. The initial term of this Agreement will begin on December 24, 2009 and end on February 28, 2010. This Agreement will be extended for an additional term, as mutually agreed to by both parties, upon Client's written notice to Buck Consultants before the expiration of the initial or any subsequent term.

In the event of a material breach of this Agreement, the non-breaching party will have the right to terminate this Agreement by ten (10) days prior written notice.

4. Fees and Expenses, Invoicing and Payment. For and during the term of this Agreement, Client will pay Buck Consultants the Fees specified on Exhibit B hereto ("Schedule of Fees") and subject to the payment terms set forth therein.

5. Limited Warranty. Buck Consultants warrants to Client that the Services performed under this Agreement will be performed in accordance with generally accepted industry standards. ANY AND ALL CLAIMS SHALL BE MADE WITHIN ONE YEAR FROM THE DATE THE ALLEGED FAULT OR ERROR WAS MADE OR SHALL BE FOREVER BARRED.
6. Limitation on Liability. Buck Consultants and Client agree that the liability of Buck Consultants in connection with the Services provided hereunder will be limited to direct losses Client suffers as a result of the negligence and/or errors or omissions of Buck Consultants, up to, but in no event to exceed, the amount of the initial annual fee paid to Buck Consultants.
7. Dispute Resolution; Arbitration. In the event of a breach of this Agreement, or a dispute as to the meaning of this Agreement, or any of its terms, which the parties cannot resolve by themselves amicably through direct discussions, the parties agree to submit any such dispute to resolution in the following manner. The parties shall endeavor to resolve the dispute through the use of non-binding mediation. If within ninety (90) days after one party notified the other in writing of the existence of a dispute and the relief requested which it desires to be resolved by mediation, and the dispute is not resolved through mediation, then the dispute shall be resolved by final and binding arbitration in accordance with the Commercial Arbitration Rules of the American Arbitration Association.

Within ten (10) days after the failure to agree to an acceptable resolution through mediation, either party may submit the dispute to arbitration and within fourteen (14) days thereafter the parties will cooperate with one another to select an arbitrator. In the absence of agreement on an arbitrator, the arbitrator shall be selected through the rules and procedures of the governing alternative dispute resolution association as referenced above. A hearing by the arbitrator shall be held within sixty (60) days of the arbitrator's appointment, and a decision and resolution must be reached within sixty (60) days of the arbitration hearing. No discovery will be permitted in connection with the arbitration unless it is expressly authorized by the arbitrator upon a showing of substantial need by the party seeking discovery.

Judgment upon the arbitration award may be entered in any court having jurisdiction. All mediation or arbitration hearings shall be held in New York, New York, and all aspects of the same shall be treated as confidential. Each party shall bear its own cost of presenting its case, including one-half (1/2) the cost of mediation. In the event of arbitration or litigation to enforce the terms of this Agreement or any arbitration award, the prevailing party will be entitled to recover its reasonable attorney's fees and related court and/or arbitration costs.

The arbitrator shall have no authority to award damages inconsistent with the terms of this Agreement and the parties expressly waive their right to obtain such damages in arbitration or in any other forum. Decisions of the arbitrator shall be in writing and will be final and binding on the parties.

8. Confidentiality. Both Buck Consultants and Client recognize that in the course of this Agreement information will be exchanged consisting of confidential trade secret or business information ("Confidential Information"). Each party shall treat the other party's Confidential Information as it would treat its own confidential trade secret or business information. In addition, Buck Consultants reserves the right to use non-confidential client information for press releases and marketing materials.
9. Independent Contractor. All of the Services provided by Buck Consultants will be rendered in its capacity as an independent contractor. None of the terms set forth in this Agreement will be interpreted to create any agency, master-servant, employment or any other relationship between Client and Buck Consultants. Buck Consultants does not accept any fiduciary or trust responsibilities in connection with the performance of the Services.
10. Excuse of Performance. No liability shall result from delay or non-performance by Buck Consultants or Client caused by an act of God, terrorist act, fire, war, action, labor trouble or shortage or similar circumstances beyond the reasonable control of Buck Consultants or Client.
11. Complete Agreement; Governing Law; Compliance with Laws; No Assignment Amendment. This writing contains the entire agreement of the parties with respect to the matters dealt with herein, supercedes all previous agreements between the parties with respect to the matters dealt with herein, and there are no promises, understandings or agreements of any kind pertaining to this Agreement other than stated herein. This Agreement will be construed and enforced in accordance with the laws of the State of New York. The parties agree to comply with all provisions of law applicable to this Agreement and the Services to be performed hereunder and with all applicable rules, regulations, orders and directives of all governmental bodies having jurisdiction. Client may not voluntarily or involuntarily assign its rights or delegate its duties under this Agreement to any person without the prior written consent of Buck Consultants. This Agreement may be amended only by a writing signed by the parties hereto.

Bryan Boda
December 23, 2009
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If the foregoing accurately reflects your understanding and agreement, please acknowledge by signing below and returning a duplicate of this Agreement to the undersigned at the address above.

Sincerely,

A handwritten signature in blue ink, appearing to read "Michael Jacobs", written in a cursive style.

Michael Jacobs, RPh.
National Clinical Practice Leader
Buck Consultants, LLC

The Agreement set forth herein is
hereby agreed to and accepted this _____
day of _____, ____.

Bryan Boda
Med Impact Healthcare Systems, Inc.

Exhibit A

Scope of Services

During the term and subject to the conditions set forth in the accompanying Agreement, Buck Consultants will provide the following Services to Med Impact Healthcare Systems, Inc. Buck will provide additional services pursuant to the terms of this Agreement as may be agreed in writing by Client and Buck. If no fees are otherwise specified for the performance of such additional services, the fees will be Buck's then current time and materials rates.

Scope of Work, Timing and Deliverables

Activity	Description	Timing
Step 1— Benchmarking Analysis	<p>Buck will undertake this project in compliance with Buck's corporate code-of- conduct and conflict-of-interest policies and procedures. In so doing, we will provide MedImpact with marketplace information without disclosing names or any other identifying characteristics of the PBMs we include in this project.</p> <p>Within this context, we will provide MedImpact with factual marketplace information as a basis for strengthening its business strategy in the employer segment.</p> <p>Buck will conduct this benchmarking analysis based on the following overall framework:</p> <ul style="list-style-type: none">▪ Standards of competitor practices in benchmarking areas listed below, including data sources that Buck will use (e.g., RFI response data from PBMs, recent PBM proposals, and public sources)▪ Consultant and employer perspectives on each dimension of the review▪ Emerging issues from the buyer's (employer's) and PBM marketplace perspectives, based on each PBM's business model <p>Buck's analysis will proceed as follows:</p> <ul style="list-style-type: none">▪ Collect competitor information, utilizing the internal proprietary Buck database of vendor information and drawing upon Buck's extensive data base on PBM industry practices, as well as outside public sources▪ Develop a competitive employer marketplace analysis, based on MedImpact's current employer marketplace strategy, and competitive bids▪ The benchmark parameters that we will use are as follows:<ul style="list-style-type: none">➤ A thorough pricing review of where the PBM industry currently bids for employer-sponsored pharmacy benefit plans. This will include data divided into two market segments--private and governmental/university sectors:<ul style="list-style-type: none">• 2,000 – 10,000 covered lives (including dependents)	

Activity	Description	Timing
	<ul style="list-style-type: none"> • 10,000 – 25,000 covered lives • 25,000+ covered lives ➤ Pricing components reported to Med Impact will include: <ul style="list-style-type: none"> • Retail pricing for 30-day claims (brand, generic and dispensing fee levels) • Retail network pricing for 90-day claims (brand, generic and dispensing fee levels) • Mail service pricing for under 34 days and above 34-day supply for brand, generic and dispensing fee levels • Specialty pricing for 30 and 90-day supplies for central fill and dual-fill models • Rebate levels proposed and guaranteed by bidders • Additional program fees where applicable (RDS, Utilization programs, etc.) • Credits, such as implementation and benefit management allowances • Service and performance amounts at risk for each market segment (how they are calculated, total amounts and the presentation of the at-risk amounts) ➤ The pricing parameters listed above will be presented as both <u>Transparent offerings</u> and <u>Traditional pricing model offerings</u> 	
Step 2—Develop Findings, Recommendations and Final Report	<ul style="list-style-type: none"> ▪ Based on this benchmark analysis, develop detailed findings and recommendations for each dimension evaluated ▪ Prepare a comprehensive, detailed report in Microsoft Word, which documents the methodology, data sources, findings, and recommendations ▪ This report will be structured as follows for each dimension evaluated: <ul style="list-style-type: none"> ➤ Range of Industry Practices—Discuss PBM business models, capabilities and approaches to competitive-bidding ➤ MedImpact Review—Summarize MedImpact’s capabilities and resources, based on Buck’s analysis in Step 2 ➤ Gap Analysis—Evaluate MedImpact’s capabilities and resources relative to other PBMs that were evaluated 	
Step 3—Meet with MedImpact to Discuss Findings and Recommendations	<ul style="list-style-type: none"> ▪ The final report will be presented and reviewed in detail during a final meeting with Med Impact at its corporate headquarters ▪ During the delivery of the final report, Buck will provide feedback on the MedImpact implementation and contracting process, as well as overall feedback on the clinical and formulary RFP presentation programs 	January 11 - 12, 2009

Exhibit B

Schedule of Fees

The benchmark analysis described in Exhibit A is estimated to cost \$50,000. This will include the final report and final report presentation meeting.

In addition to the fees specified above, Client will pay (i) a six percent (6%) technology and infrastructure fee based on the total professional fees invoiced from time to time hereafter, and (ii) all out-of-pocket expenses incurred by Buck Consultants in connection with the provision of the Services. Buck Consultants will invoice Client on a monthly basis for all fees (including the technology and infrastructure fee) and expenses due and payable by Client. Client shall pay all invoiced amounts within thirty (30) days of the date of the Buck Consultants' invoice. Any amount not paid by Client when due shall bear interest at the rate of one percent (1%) per month or the highest permissible rate under applicable law, whichever is less, until paid.