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SHP Financial Benchmarks Supplement Boyd & Nicholas Cost Report Services

Seattle - April 22, 2008 - Boyd & Nicholas Inc. announced today a joint communication agreement with Strategic Healthcare Programs, LLC (SHP). As part of the agreement, Boyd & Nicholas will now provide certain benchmark data from SHP to clients as part of the Boyd & Nicholas signature cost report service.

SHP will provide Boyd & Nicholas with a variety of important state and national benchmark data elements, including: visits per episode by discipline, payment per episode, and much more. This information will be embedded in the Boyd & Nicholas management letter that is sent to all Boyd & Nicholas clients upon completion of the cost report.

"We are excited to enhance our service offering with the addition of SHP benchmark data," stated Tom Boyd, Principal of Boyd & Nicholas. "Through this relationship, Boyd & Nicholas clients will be able to compare their metrics to one of the industry's most reputable providers of comparative financial information."

The Boyd & Nicholas signature cost report service is used by close to 300 home health and hospice agencies nationwide. The service includes cost report preparation, compilation of documentation, benchmark comparisons and key observations.

"SHP is honored to be chosen as the contributor of financial benchmark data to Boyd & Nicholas. Through this collaboration, we will introduce the value and power of SHP real-time data to Boyd & Nicholas clients. Our philosophy is that benchmarks should be influenced and actively created by organizations, and that this is best done through the use of current and meaningful information," said Barbara Rosenblum, CEO Strategic Healthcare Programs.

About Boyd & Nicholas

With more than 17 years of experience in the market, Tom Boyd and Tom Nicholas are passionate about their home health and hospice clients. In fact, their clients return again and again simply because they know, trust and genuinely like working with Boyd & Nicholas. While they are affectionately thought of as the "Cost Report People," they have also earned an impeccable reputation for accounting, CFO outsourcing, interim cost reporting, due diligence and operational reviews. For more information contact call 877. 424.6527 or visit www.boydandnicholas.com.

About SHP Strategic Healthcare Programs, LLC

Based in Santa Barbara, California, SHP offers award -winning web-based performance data services for the entire spectrum of home care, serving 1,800 clients across the country. SHP uses proprietary data "sweeps" that automatically collect data from software applications and returns real-time, actionable information. Online analytic tools and drill downs make ad hoc reporting available to the entire client organization. For more information, contact SHP at 805.963.9446, or visit www.SHPdata.com.

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