

CARDINAL HEALTH PARTNERS, L.P.

QUARTERLY REPORT

4th QUARTER, 2006

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If you have any questions regarding treatment of any confidential information received in connection with your investment in the Funds, please contact John J. Park at (609) 924-6452 or by email at johnpark@cardinalpartners.com.

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4th QUARTER, 2006

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TO: The Limited Partners

FROM: John K. Clarke

DATE: March 31, 2007

SUBJECT: Activity for the Quarter ended December 31, 2006

The Cardinal Health Partners portfolio continued on a steady track towards investor liquidity during the period. In December, we sold approximately 11% of our Visicu holdings netting \$4.2 million in proceeds. AthenaHealth ended a record year, has selected a lead investment banker, and remains on track towards an investor liquidity event in 2007. Financial performance at AccentCare improved and the company completed a major acquisition. A synopsis of activity for the quarter at each active portfolio company follows.

AccentCare – Financial performance at AccentCare continued to improvement throughout 2006. The company has been EBITDA positive for 29 consecutive months and has produced same store growth for 22 consecutive months. In September, AccentCare reached agreement to acquire the SunPlus division from Sun Healthcare Group (NASDAQ:SUNH). The SunPlus division had annual revenues of \$61 million for 2005. AccentCare management is forecasting a post-acquisition contribution from SunPlus of \$6 million in incremental EBITDA for fiscal 2008 (FYE 3/31/08). The acquisition was completed in late December and entering 2007 the company has a current annual revenue run rate of \$193 million. Managements forecast for calendar 2007 shows that the company may require an additional \$1-\$2 million in bridge financing if they do not meet their EBITDA targets. Cash remains tightly managed, but if the company performs as expected, they should be financially self-sustaining through next fiscal year.

AthenaHealth – Athena performed well throughout most of 2006, while undertaking significant expenditures in infrastructure, sales and marketing to support future growth. Revenues grew 42% over the prior year and sales bookings grew by 25% over 2005. EBITDA for 2006 was significantly impacted by the much lower than expected new sales bookings in Q1, coupled with higher sales and marketing expenses than forecast. The company has forecast 2007 revenues of \$102.5 million, producing EBITDA of \$11.4 million. Athena has been EBITDA positive for three quarters running and operating cash flow has been positive every month since June. The company has more than adequate capital resources to support operations plus forecast growth and infrastructure investment. During 2006, the company chose a lead investment banker to spearhead the process of providing investor liquidity. The company is on track in its preparations for a potential initial public offering sometime in the first half of 2007. We continue to view Athena as a very attractive candidate for a successful liquidity event in the next 12-18 months.

Visicu – Visicu (Nasdaq:EICU) reported significantly higher revenue and operating income for 2006. Revenue for the year was \$30.2 million, a 65% increase over 2005 revenue of \$18.4 million. Operating income for the year increased to \$5.2 million, resulting in a 17% operating margin, from a GAAP operating loss of \$(1.7) million last year. Visicu now has contracted for approximately 9% of the country's estimated 60,000 adult ICU beds in over 180 hospitals. In addition, in 2006 the company experienced a 51% increase in the number of ICU beds that have been activated under an eICU Program. The Company expects organic revenue growth for the year 2007 of 25-26%. During the quarter, Cardinal sold 418,500 shares of Visicu (about 11% of its holdings) in a series of open market transactions, netting proceeds of \$4,179,384. As a result of these sales, Cardinal now holds 3,347,923 shares of Visicu common stock. While the share price for Visicu is currently suffering from a lack of confidence in the market relative a perceived shortfall in new sales, the company has substantial capital resources and a strong cash flow business model and we remain confident the Visicu investment will produce an excellent return.

Included in this report are financial statements for the period, an investment valuation memorandum and a report on each of our portfolio companies.

Financial Results:

Net income for the quarter was \$17.9 million, consisting of \$58K of net operating expenses for the period plus \$14.3 million in net unrealized gains and \$3.7 million in net realized gains. The unrealized gains consisted of a \$14.3 million mark-up on the Visicu investment related to the expiration of the underwriters' lockup discount. The realized gains were related to the sale of 418,500 shares of Visicu common stock late in the quarter. There was no investment activity in the portfolio this period. The cash balance at December 31, 2006 was \$4.8 million (\$4.2 million restricted until stock sales are cleared), with partners' net assets totaling \$53.7 million.

Looking forward:

With the Visicu IPO completed and Athena beginning preparations for investor liquidity, we are more confident than ever that the portfolio has value potential substantially beyond that of our current carrying value and are diligently pursuing all avenues to realize that value. We remain committed to achieving the best possible return for our investors and appreciate your input and support.

Please note that effective April 1, 2006, Cardinal Partners has relocated its headquarters office to 600 Alexander Park, Suite 204, Princeton, NJ 08540. Telephone and facsimile numbers remain the same.

CARDINAL HEALTH PARTNERS, L.P.
Income Statement
For the Period Ended December 31, 2006

	Three Months Ended 12/31/06	Twelve Months Ended 12/31/06
Revenue:		
Non Portfolio Income	\$6,696	\$23,859
Interest-Equivalent Amounts	0	0
Expenses:		
Management Fee	51,500	216,625
Professional Fees	5,000	30,812
NVCA Dues & Expenses	2,587	2,587
Amortization of Organization Costs	0	0
Annual Meeting & Misc. Expenses	8,332	10,869
Total Expenses	67,419	260,893
Net Operating Expense	(60,723)	(237,034)
Investment Income	2,736	10,853
Net Income Before Gains (Losses)	(57,987)	(226,181)
Realized Gains (Losses)	3,729,375	3,729,375
Unrealized Gains (Losses)	14,297,377	8,945,290
Net Income (Loss)	\$17,968,765	\$12,448,484

CARDINAL HEALTH PARTNERS, L.P.

Balance Sheet
As of December 31, 2006

ASSETS:	Period Ended 12/31/06	Period Ended 09/30/06
Cash and Short-Term Investments	\$4,795,721	\$674,272
Cash Held in Escrow (Net of Reserve of \$15,425)	50,000	50,000
Accrued Interest (General Partner Promissory Notes)	34,238	31,502
Venture Capital Investments	48,726,458	34,879,090
Receivable from Portfolio Company	0	0
Other Assets	156,091	156,091
	<u>\$53,762,508</u>	<u>\$35,790,955</u>
LIABILITIES & CAPITAL:		
Accrued Expenses and Payables	\$21,750	\$18,962
Investment due Portfolio Company	0	0
Partners' Accounts	53,740,758	35,771,993
Total Liabilities and Capital	<u>\$53,762,508</u>	<u>\$35,790,955</u>

CARDINAL HEALTH PARTNERS, L.P.**Footnotes****As of December 31, 2006**

Note 1 - Cardinal Health Partners, L.P. is a Limited Partnership and as such is not subject to income taxes at the partnership level.

Note 2 - Net Cash Held in Escrow:	<u>12/31/06</u>	<u>09/30/06</u>
NexCura Holdback Amount	\$65,425	\$65,425
Accumulated Amortization	<u>(15,425)</u>	<u>(15,425)</u>
Total	<u>\$50,000</u>	<u>\$50,000</u>

Note 3 - Net Organization Costs:	<u>12/31/06</u>	<u>09/30/06</u>
Organization Costs	\$179,000	\$179,000
Accumulated Amortization	<u>(179,000)</u>	<u>(179,000)</u>
Total	<u>\$0</u>	<u>\$0</u>

Note 4 – Other Assets:	<u>12/31/06</u>	<u>09/30/06</u>
GP Promissory Note Principal	\$155,041	\$155,041
Prepaid NJ State Filing Fees	<u>1,050</u>	<u>1,050</u>
Total	<u>\$156,091</u>	<u>\$156,091</u>

Note 5 - Accrued Expenses:	<u>12/31/06</u>	<u>09/30/06</u>
Accounting & Audit	\$26,000	\$21,000
Management Fees	(4,250)	(2,000)
NVCA Dues and Other	0	(38)
Legal & Other Professional Fees	<u>0</u>	<u>0</u>
Total	<u>\$21,750</u>	<u>\$18,962</u>

Note 6 – Financial Highlights (Return & IRR):	<u>Net to LP's</u>	<u>Total Fund</u>
Year-to-Date Return on Net Assets	25.06%	24.88%
Internal Rate of Return Since Inception	4.37%	5.27%

CARDINAL HEALTH PARTNERS, L.P.**Report for the Quarter Ended December 31, 2006**

CARDINAL HEALTH PARTNERS, L.P.
Statement of Cash Flows
For the Period Ended December 31, 2006

	Three Months Ended 12/31/06	Twelve Months Ended 12/31/06
Cash flows from operating activities		
Net Income Before Gains (Losses)	(\$57,987)	(\$226,181)
Adjustments to reconcile net income before gains (losses) to net cash used in operating activities:		
Accrued Interest Receivable	(2,736)	(10,853)
Net Organization Costs	0	0
Other Assets	0	0
Accrued Expenses & Payables	2,788	(14,530)
Net Cash used in Operating Activities	(57,935)	(251,564)
Cash flows from investing activities		
Purchases of venture capital investments	0	0
Sales of venture capital investments	4,179,384	4,179,384
Net cash used in investing activities	4,179,384	4,179,384
Cash flows from financing activities		
Cash contributions by partners	0	0
Cash distribution to partners	0	0
Net cash provided by financing activities	0	0
 Net Change in Cash and Short Term Investments	 4,121,449	 3,927,820
Cash and Short Term Investments, beginning	674,272	867,901
Cash and Short Term Investments, ending	\$4,795,721	\$4,795,721

CARDINAL HEALTH PARTNERS, L.P.
Schedule of Venture Capital Investments
As of December 31, 2006

Company	Debt	Equity	Total Cost	Fair Value	Unrealized Gain (Loss)
AccentCare, Inc.	\$0	\$4,500,002	\$4,500,002	\$428,721	(\$4,071,281)
AthenaHealth, Inc.	0	3,000,000	3,000,000	10,799,999	7,799,999
Esurg Corporation	0	3,999,999	3,999,999	1,000	(3,998,999)
VISICU, Inc. (ICUSA)	0	3,599,991	3,599,991	37,496,738	33,896,747
Totals	\$0	\$15,099,992	\$15,099,992	\$48,726,458	\$33,626,466

Cardinal Health Partners, L.P.
Statement of Partners' Contributions Accounts
As of December 31, 2006

	Partners' Total Subscription	Contributions Account 09/30/06	Period Contribution in Cash	Period Contribution by Note	Contributions Account 12/31/06	Partners' Outstanding Subscription
<u>Limited Partners</u>						
LACERA	\$10,000,000	\$10,000,000	\$0	\$0	\$10,000,000	\$0
Nassau Capital Funds, L.P.	9,000,000	9,000,000	0	0	9,000,000	0
Robert Wood Johnson Foundation	7,500,000	7,500,000	0	0	7,500,000	0
State Teachers Ret. System of Ohio	6,992,127	6,992,127	0	0	6,992,127	0
Northwestern University	5,000,000	5,000,000	0	0	5,000,000	0
Fleet Growth Resources (Summit Bank)	5,000,000	5,000,000	0	0	5,000,000	0
Natl. Union Fire Ins. Co. of Pittsburgh	5,000,000	5,000,000	0	0	5,000,000	0
WIN 4 Holdings / BofA Capital Corp.	3,000,000	3,000,000	0	0	3,000,000	0
Wachovia Bank Pension Plan	3,000,000	3,000,000	0	0	3,000,000	0
UNISYS Master Retirement Trust	2,500,000	2,500,000	0	0	2,500,000	0
Venture Investment Associates II	2,000,000	2,000,000	0	0	2,000,000	0
S.R. One Limited	1,500,000	1,500,000	0	0	1,500,000	0
Hillside Capital Incorporated	1,000,000	1,000,000	0	0	1,000,000	0
	\$61,492,127	\$61,492,127	\$0	\$0	\$61,492,127	\$0
<u>General Partner</u>						
Cardinal Health Partners Mgmt.	621,133	621,133	0	0	621,133	0
Total Partnership	\$62,113,260	\$62,113,260	\$0	\$0	\$62,113,260	\$0

Cardinal Health Partners, L.P.
Statement of Partners' Distributive Share of Net Assets
For the Period Ended December 31, 2006

	Private Securities	Public Securities	Cash	Other Assets	Total Assets	Accrued Expenses	Net Assets 12/31/06
<u>Limited Partners</u>							
LACERA	\$1,672,853	\$5,585,763	\$714,404	\$35,802	\$8,008,822	(\$3,240)	\$8,005,582
Nassau Capital Funds, L.P.	1,505,565	5,027,178	642,962	32,222	7,207,927	(2,916)	7,205,011
Robert Wood Johnson Foundation	1,254,644	4,189,335	535,803	26,851	6,006,633	(2,430)	6,004,203
State Teachers Ret. System. of Ohio	1,169,636	3,905,486	499,499	25,032	5,599,653	(2,265)	5,597,388
Northwestern University	836,420	2,792,858	357,198	17,900	4,004,376	(1,620)	4,002,756
Fleet Growth Resources (Summit Bank)	836,420	2,792,858	357,198	17,900	4,004,376	(1,620)	4,002,756
Pine Street Holdings I LLC	836,420	2,792,858	357,198	17,900	4,004,376	(1,620)	4,002,756
WIN 4 Holdings LLC	501,859	1,675,739	214,322	10,740	2,402,660	(972)	2,401,688
Wachovia Bank Pension Plan	501,859	1,675,739	214,322	10,740	2,402,660	(972)	2,401,688
UNISYS Master Retirement Trust	418,210	1,396,430	178,599	8,950	2,002,189	(810)	2,001,379
Venture Investment Associates II	334,571	1,117,153	142,881	7,160	1,601,765	(648)	1,601,117
S.R. One Limited	250,927	837,860	107,159	5,370	1,201,316	(486)	1,200,830
Hillside Capital Incorporated	167,287	558,583	71,441	3,580	800,891	(324)	800,567
	\$10,286,671	\$34,347,840	\$4,392,986	\$220,147	\$49,247,644	(\$19,923)	\$49,227,721
<u>General Partner</u>							
Cardinal Health Partners Mgmt.	943,049	3,148,898	402,735	20,182	4,514,864	(1,827)	4,513,037
Total Partnership	\$11,229,720	\$37,496,738	\$4,795,721	\$240,329	\$53,762,508	(\$21,750)	\$53,740,758

Cardinal Health Partners, L.P.
Statement of Partners' Capital *
For the Three Months Ended December 31, 2006

	Partners' Capital 07/01/06	Net Capital Contributed	Non-Portfolio Income	Net Investment Inc. (Loss)	Realized Gains (Losses)	Total Income (Loss)	Unrealized Gains (Losses)	Distributions	Partners' Capital 12/31/06
<u>Limited Partners</u>									
LACERA	\$5,691,043	\$0	\$1,079	(\$8,332)	\$480,332	\$473,079	\$1,841,460	\$0	\$8,005,582
Nassau Capital Funds, L.P.	5,121,927	0	970	(7,499)	432,300	425,771	1,657,313	0	7,205,011
Robert Wood Johnson Foundation	4,268,299	0	809	(6,248)	360,249	354,810	1,381,094	0	6,004,203
State Teachers Ret. System of Ohio	3,979,034	0	754	(5,825)	335,854	330,783	1,287,571	0	5,597,388
Northwestern University	2,845,487	0	539	(4,165)	240,166	236,540	920,729	0	4,002,756
Fleet Growth Resources	2,845,487	0	539	(4,165)	240,166	236,540	920,729	0	4,002,756
Pine Street Holdings I LLC	2,845,487	0	539	(4,165)	240,166	236,540	920,729	0	4,002,756
WIN 4 Holdings, LLC.	1,707,326	0	323	(2,499)	144,100	141,924	552,438	0	2,401,688
Wachovia Bank Pension Plan	1,707,326	0	323	(2,499)	144,100	141,924	552,438	0	2,401,688
UNISYS Master Retirement Trust	1,422,745	0	269	(2,083)	120,083	118,269	460,365	0	2,001,379
Venture Investment Associates II	1,138,210	0	215	(1,666)	96,066	94,615	368,292	0	1,601,117
S.R. One Limited	853,649	0	162	(1,250)	72,050	70,962	276,219	0	1,200,830
Hillside Capital Incorporated	569,113	0	108	(833)	48,033	47,308	184,146	0	800,567
	\$34,995,133	\$0	\$6,629	(\$51,229)	\$2,953,665	\$2,909,065	\$11,323,523	\$0	\$49,227,721
<u>General Partner</u>									
Cardinal Health Partners Mgmt.	621,819	0	67	(13,454)	775,710	762,323	2,973,854	0	4,357,996
Total Partnership	\$35,616,952	\$0	\$6,696	(\$64,683)	\$3,729,375	\$3,671,388	\$14,297,377	\$0	\$53,585,717

* - Partners Capital, by definition, does not include contributions made by the General Partner in the form of a Promissory Note.

Cardinal Health Partners, L.P.
Statement of Partners' Capital *
For the Twelve Months Ended December 31, 2006

	Partners' Capital 01/01/06	Net Capital Contributed	Non-Portfolio Income	Net Investment Income (Loss)	Realized Gains (Losses)	Total Income (Loss)	Unrealized Gains (Losses)	Distributions	Partners' Capital 12/31/06
<u>Limited Partners</u>									
LACERA	\$6,401,488	\$0	\$3,841	(\$32,205)	\$480,332	\$451,968	\$1,152,126	\$0	\$8,005,582
Nassau Capital Funds, L.P.	5,761,325	0	3,457	(28,985)	432,300	406,772	1,036,914	0	7,205,011
Robert Wood Johnson Foundation	4,801,131	0	2,881	(24,153)	360,249	338,977	864,095	0	6,004,203
State Teachers Ret. System of Ohio	4,475,785	0	2,686	(22,518)	335,854	316,022	805,581	0	5,597,388
Northwestern University	3,200,708	0	1,921	(16,102)	240,166	225,985	576,063	0	4,002,756
Fleet Growth Resources	3,200,708	0	1,921	(16,102)	240,166	225,985	576,063	0	4,002,756
Pine Street Holdings I LLC	3,200,708	0	1,921	(16,102)	240,166	225,985	576,063	0	4,002,756
WIN 4 Holdings, LLC.	1,920,459	0	1,152	(9,661)	144,100	135,591	345,638	0	2,401,688
Wachovia Bank Pension Plan	1,920,459	0	1,152	(9,661)	144,100	135,591	345,638	0	2,401,688
UNISYS Master Retirement Trust	1,600,355	0	960	(8,051)	120,083	112,992	288,032	0	2,001,379
Venture Investment Associates II	1,280,299	0	768	(6,441)	96,066	90,393	230,425	0	1,601,117
S.R. One Limited	960,216	0	576	(4,831)	72,050	67,795	172,819	0	1,200,830
Hillside Capital Incorporated	640,157	0	384	(3,220)	48,033	45,197	115,213	0	800,567
	\$39,363,798	\$0	\$23,620	(\$198,032)	\$2,953,665	\$2,779,253	\$7,084,670	\$0	\$49,227,721
<u>General Partner</u>									
Cardinal Health Partners Mgmt.	1,773,435	0	239	(52,008)	775,710	723,941	1,860,620	0	4,357,996
Total Partnership	\$41,137,233	\$0	\$23,859	(\$250,040)	\$3,729,375	\$3,503,194	\$8,945,290	\$0	\$53,585,717

* - Partners Capital, by definition, does not include contributions made by the General Partner in the form of a Promissory Note.

Cardinal Health Partners, L.P.
Statement of Partners' Accounts
For the Period from July 25, 1997 to December 31, 2006

	Partners' Contribution Account	Non-Portfolio Income	Net Investment Income (Loss)	Realized Gains (Losses)	Total Income (Loss)	Unrealized Gains (Losses)	Distributions	Partner Transfer	Partners' Account 12/31/06
<u>Limited Partners</u>									
LACERA	\$10,000,000	\$32,081	(\$1,255,499)	(\$489,388)	(\$1,712,806)	\$4,330,985	(\$4,612,597)	\$0	\$8,005,582
Nassau Capital Funds, L.P.	9,000,000	28,870	(1,129,952)	(440,446)	(1,541,528)	3,897,889	(4,151,350)	0	7,205,011
Robert Wood Johnson Foundation	7,500,000	24,060	(941,624)	(367,039)	(1,284,603)	3,248,238	(3,459,432)	0	6,004,203
State Teachers Ret. System of Ohio	6,992,127	22,435	(877,862)	(342,185)	(1,197,612)	3,028,281	(3,225,408)	0	5,597,388
Northwestern University	5,000,000	16,040	(627,750)	(244,693)	(856,403)	2,165,494	(2,306,335)	0	4,002,756
Fleet Growth Resources	5,000,000	16,040	(627,750)	(244,693)	(856,403)	2,165,494	(2,306,335)	0	4,002,756
National Union Fire Ins. Co. of Pitts.	5,000,000	13,938	(594,766)	(810,867)	(1,391,695)	(325,009)	(1,414,077)	(1,869,219)	0
Pine Street Holdings I LLC	0	2,102	(32,984)	566,174	535,292	2,490,503	(892,258)	1,869,219	4,002,756
Bank of America Capital Corporation	2,741,431	6,828	(184,638)	311,688	133,878	449,985	(582,797)	(2,742,497)	0
WIN 4 Holdings, LLC	258,569	2,795	(192,010)	(458,504)	(647,719)	849,312	(800,971)	2,742,497	2,401,688
Wachovia Bank Pension Plan	3,000,000	9,623	(376,648)	(146,816)	(513,841)	1,299,297	(1,383,768)	0	2,401,688
UNISYS Master Retirement Trust	2,500,000	8,020	(313,874)	(122,346)	(428,200)	1,082,746	(1,153,167)	0	2,001,379
Venture Investment Associates II	2,000,000	6,415	(251,098)	(97,878)	(342,561)	866,197	(922,519)	0	1,601,117
S.R. One Limited	1,500,000	4,812	(188,325)	(73,408)	(256,921)	649,648	(691,897)	0	1,200,830
Hillside Capital Incorporated	1,000,000	3,207	(125,552)	(48,939)	(171,284)	433,100	(461,249)	0	800,567
	\$61,492,127	\$197,266	(\$7,720,332)	(\$3,009,340)	(\$10,532,406)	\$26,632,160	(\$28,364,160)	\$0	\$49,227,721
<u>General Partner</u>									
Cardinal Health Partners Mgmt.	621,133	1,992	(1,189,860)	(1,628,034)	(2,815,902)	6,994,305	(286,499)	0	4,513,037
Total Partnership	\$62,113,260	\$199,258	(\$8,910,192)	(\$4,637,374)	(\$13,348,308)	\$33,626,465	(\$28,650,659)	\$0	\$53,740,758

Cardinal Health Partners, L.P.
Comprehensive Fund Investment Summary
For the Period from July 25, 1997 to December 31, 2006

Portfolio Company	Investment Cost	Assigned Fair Value	Unrealized Gain (Loss)	Proceeds + Realized Value	Realized Gain (Loss)	Cumulative Investment Return
<u>Public Company Investments</u>						
VISICU, Inc.	\$4,050,000	\$37,496,738	\$33,896,747	\$4,179,384	\$3,729,375	\$37,626,122
<u>Private Company Investments</u>						
AccentCare, Inc.	4,500,002	428,721	(4,071,281)	0	0	(4,071,281)
AthenaHealth, Inc.	3,000,000	10,799,999	7,799,999	0	0	7,799,999
Esurg Corporation (aka GroupSource)	3,999,999	1,000	(3,998,999)	0	0	(3,998,999)
NexCura, Inc. (formerly Cancerfacts)	4,831,812	0	0	420,742	(4,411,070)	(4,411,070)
<u>Fully Disposed Investments</u>						
Cubist Pharmaceuticals	3,999,998	0	0	12,066,659	8,066,661	8,066,661
InLight/ProMedex	3,334,443	0	0	0	(3,334,443)	(3,334,443)
Medcontrax (formerly Syntegra)	3,771,267	0	0	21,804	(3,749,463)	(3,749,463)
Molecular Mining Corporation	1,350,000	0	0	350,000	(1,000,000)	(1,000,000)
ParkStone Medical Information Systems	5,500,000	0	0	0	(5,500,000)	(5,500,000)
PointShare Corporation	3,850,001	0	0	143,012	(3,706,989)	(3,706,989)
Sentinel Health Partners	3,000,000	0	0	0	(3,000,000)	(3,000,000)
Signature Plastic Surgery	4,785,000	0	0	23,455	(4,761,545)	(4,761,545)
TechRx / NDCHealth	4,115,000	0	0	17,949,440	13,834,440	13,834,440
WiseBear, Inc.	1,000,000	0	0	195,660	(804,340)	(804,340)
	\$55,087,522	\$48,726,458	\$33,626,466	\$35,350,156	(\$4,637,374)	\$28,989,092

TO: The Limited Partners

FROM: John J. Park

DATE: February 22, 2007

SUBJECT: Portfolio Valuations for December 31, 2006

Investment securities held by Cardinal Health Partners, L.P. (the “Partnership”) have been valued in accordance with the Amended Standard Valuation Policy of the Partnership. In accordance with the Policy, restricted securities are valued at cost, until subsequent events of a significant nature indicate the need for a change. Public securities are valued at market unless they are subject to trading restrictions. This memorandum delineates the portfolio valuations as proposed by the General Partner, and approved by the Advisory Committee of the Partnership, for those investments not valued at cost as of December 31, 2006.

ACCENTCARE – In May 2005, the company completed a \$13.8 million insider led financing that included the conversion of \$10 million in promissory notes. The financing valued the equity of the company at \$36 million post-money. Concurrent with the financing, the company enacted a 100 to 1 reverse split of the outstanding common and preferred stock of the corporation. As a result, the financing significantly diluted non-participating investors, while preserving the existing liquidation preferences of previous preferred series. Cardinal was not a participant in the financing. The financing took the form of a Series D preferred priced at \$2.2334 per share, triggering the weighted average anti-dilution protection provided for in the Series A and Series B preferred stock. Due to the dilution sustained from this financing, we propose to reduce the valuation for the AccentCare investment to the Series D preferred price on the basis of common stock equivalents. This results in a total carrying value of \$428,721 for the AccentCare investment, with a corresponding accumulated unrealized loss on the investment of \$4,071,281 on our cost basis of \$4,500,002 as of December 31, 2006. This valuation represents no change from the valuation for AccentCare as of September 30, 2006.

Value Computation:

Series A Convertible Preferred Stock		
118,035 CSE's x \$2.2334	=	\$263,619
Series B Convertible Preferred Stock		
73,924 CSE's x \$2.2334	=	<u>165,102</u>
Total Value		<u>\$428,721</u>

CARDINAL HEALTH PARTNERS, L.P.
Portfolio Valuations as of December 31, 2006
Page 2 of 3

ATHENAHEALTH – On April 8, 2004, AthenaHealth completed a \$7.5 million Series E Preferred stock financing priced at \$5.04 per share and valuing the Company at \$142 million pre-money. A new investor, Granite Global Ventures, led this financing. Cardinal Health Partners did not participate in the financing. We propose to value our investment at the Series E price of \$5.04, resulting in an unrealized gain of \$7,799,999 on our cost basis of \$3,000,000 as of December 31, 2006. This valuation represents no change from the valuation for the AthenaHealth investment as of September 30, 2006.

Value Computation:

$$\begin{array}{rcl} \text{Series C Convertible Preferred Stock} & & \\ 2,142,857 \text{ shares} \times \$5.04 & = & \underline{\$10,799,999} \end{array}$$

GROUP SOURCE SOLUTIONS / ESURG – In early 2001, the company made significant operational cutbacks in order to conserve operating capital. Accordingly, in Q1 2002 we reduced the value of the Esurg investment to a minimal value of \$1,000, until such time as the company attained additional financing or was acquired. In June of 2004, the company merged with ILS, Inc. and all of the Series C preferred was converted into common shares of the newly formed company, Group Source Solutions. In June of 2005, the company dissolved the merger, and did a \$2.5 million “re-start” financing, that further diluted our common stock holdings through a 10 to 1 reverse stock split. We propose to maintain the minimal \$1,000 value for this investment until the investment is sold or the company ceases operations. As of December 31, 2006, the Esurg investment is valued at \$1,000 resulting in a cumulative unrealized loss of \$3,998,999 on our cost basis of \$3,999,999. This valuation represents no change from the valuation as of September 30, 2006.

Value Computation:

$$\begin{array}{rcl} \text{Common Stock} & & \\ 74,211 \text{ shares} & = & \underline{\$1,000} \end{array}$$

CARDINAL HEALTH PARTNERS, L.P.
Portfolio Valuations as of December 31, 2006
Page 3 of 3

NEXCURA – In November 2005, NexCura was acquired in a cash transaction by Thomson Financial. After settlement of outstanding liabilities and other costs, the total net consideration available to be distributed to the stockholders was \$2.9 million, subject to a 15% holdback (2 year cash escrow) related to the representations and warranties made by NexCura. At closing, Cardinal received a total of \$370,742 in cash, plus \$65,425 as its share of the escrowed funds. We propose to value the holdback funds held in escrow at \$50,000 representing a conservative estimate of the ultimate funds to be received by Cardinal. This amount is recorded on the balance sheet as Net Cash Held in Escrow. This valuation represents no change from the valuation for the NexCura escrow as of September 30, 2006.

Value Computation:

Series B & Series C Holdback Funds in Escrow	<u>\$50,000</u>
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VISICU (formerly IC-USA) – On April 5, 2006, Visicu (NASDAQ:EICU) completed an initial public offering of its securities priced at \$16.00 per share. Concurrent with the IPO, all of the Cardinal Health Partners preferred stock holdings were converted 1 for 1 into 3,766,423 shares of Visicu common stock, with a combined cost basis of \$4,050,000. During December 2006, Cardinal sold 418,500 shares of Visicu in a series of open market transactions, netting proceeds of \$4,179,384. As a result of these sales, we have reduced the cost basis for the Visicu investment from \$4,050,000 to \$3,599,991 and recorded a realized gain of \$3,729,375.

Cardinal now holds 3,347,923 shares of Visicu common stock. All of these common shares are unrestricted and freely tradable. Accordingly, as is stipulated in the Cardinal Standard Valuation Policy, we propose to value our Visicu holdings at the closing market price for December 31, 2006 of \$11.20 per share. This results in a total carrying value for the Visicu investment of \$37,496,738, producing an unrealized gain of \$33,896,747 on our cost basis of \$3,599,991 as of December 31, 2006. After accounting for the shares sold during the period, this valuation represents an increase of \$13,847,368 from our valuation for Visicu as of September 30, 2006.

Value Computation:

Common Stock		
3,347,923 shares	x \$11.20	= <u>\$37,496,738</u>

CARDINAL HEALTH PARTNERS, L.P.
Portfolio Investment Valuation Summary
For the Quarter Ended December 31, 2006

<u>Portfolio Company</u>	<u>Investment</u>	<u>Fair Value 12/31/06</u>	<u>Fair Value 09/30/06</u>	<u>Change from Prior Quarter</u>	<u>Reason for Change</u>
AccentCare, Inc.	\$4,500,002	\$428,721	\$428,721	0	
AthenaHealth, Inc.	3,000,000	10,799,999	10,799,999	0	
Esurg Corporation/GroupSource	3,999,999	1,000	1,000	0	
NexCura (formerly CancerFacts.com)	65,425	50,000	50,000	0	
VISICU, Inc. (formerly ICUSA)	3,599,991	37,496,738	23,649,370	\$13,847,368	Market Sale & Share Price Increase (note 1)
Total Portfolio	\$15,165,417	\$48,776,458	\$34,929,090	\$13,847,368	

(1) The Visicu initial public offering went effective on April 5, 2006 at a price of \$16.00 per share. Concurrently, Cardinal converted all of its holdings into 3,766,423 shares of Visicu common stock (Nasdaq: EICU). During the current quarter, Cardinal sold 418,500 shares in the open market, netting proceeds of \$4.2 million and recording a realized gain of \$3,729,375. At year-end, Cardinal holds 3,347,923 shares of Visicu common stock, all of which are unrestricted and freely tradable. These shares are valued at the closing market price for Visicu on December 31, 2006 of \$11.20 per share. After accounting for the shares sold during the current period, the valuation increase for the period reflects: 1) the removal of the previously applied 30% discount to market due to the expiration of the underwriters' lockup on October 3, 2006, and 2) the increase in the market price for Visicu from that of September 30, 2006 (\$8.97/share).

ACCENTCARE, INC.
Dana Point, CA
{www.accentcare.com}

Comprehensive Assistance Living Services for the Elderly Living at Home

Period Summary: 4th Quarter, 2006

Financial performance at AccentCare continued to improvement throughout 2006. The company has been EBITDA positive for 29 consecutive months and has produced same store growth for 22 consecutive months. In September, AccentCare reached agreement to acquire the SunPlus division from Sun Healthcare Group (NASDAQ:SUNH). The SunPlus division had annual revenues of \$61 million for 2005. AccentCare management is forecasting a post-acquisition contribution from SunPlus of \$6 million in incremental EBITDA for fiscal 2008 (FYE 3/31/08). The acquisition was completed in late December and entering 2007 the company has a current annual revenue run rate of \$193 million.

Financial results for the current quarter show record revenues of \$35 million for the period producing \$1.2 million in EBITDA and recording the first quarter of net income for the company in over 5 years. Operating expenses were higher than budget primarily from higher legal fees related to the SunPlus acquisition and the CA overtime litigation defense costs. Management's projection for Fiscal 2007 (FYE 3/31/07) shows revenues of \$135 million producing EBITDA of \$4.1 million.

AccentCare is currently operating at cash flow positive. The company financed the SunPlus acquisition with \$22.7 million in debt. In addition, the investor syndicate bridged the company an additional \$4 million during the year to support working capital and reserve requirements. Managements forecast for calendar 2007 shows that the company may require an additional \$1-\$2 million in bridge financing if they do not meet their EBITDA targets. Cash remains tightly managed, but if the company performs as expected, they should be financially self-sustaining through next fiscal year. AccentCare has made a remarkable turnaround over the last 3 years, but it still remains to be seen if they can attain long-term profitability in a very low margin business.

ACCENTCARE, INC. (cont.)

FINANCIAL RESULTS: (\$000)

Overview: (FYE 3/31)

	<i>FY03 Actual</i>	<i>FY04 Actual</i>	<i>FY05 Actual</i>	<i>FY06 Actual</i>	<i>FY07 Est*</i>
Revenues	54,815	82,209	93,662	100,819	134,900
Cost of Services	37,349	62,978	68,834	72,965	93,400
Operating Expenses	20,508	24,533	24,727	27,327	38,000
EBIT	-3,042	-5,302	+101	+527	+3,500
Interest and Taxes	-558	-1,910	-5,712	-2,457	-3,190
Net Income	-3,600	-7,212	-5,611	-1,930	+310
EBITDA	-2,295	-4,390	+1,024	+1,230	+4,100

* - Management estimate for Fiscal 2007 (FYE 3/31/07)

Last Three Months: Quarter Ended December 31, 2006

	<i>Actual</i>	<i>Budget</i>	<i>Variance</i>
Revenues	35,604	33,738	+1,326
Cost of Services	23,726	23,360	-366
Operating Expenses	10,392	9,359	-933
EBIT	+946	+919	+27
Interest and Taxes	-889	-808	-81
Net Income	+57	+111	-54
EBITDA	+1,207	+1,104	+103

Fiscal Year-to-Date: Nine Months Ended December 31, 2006

	<i>Actual</i>	<i>Budget</i>	<i>Variance</i>
Revenues	90,005	86,945	+3,060
Cost of Services	63,114	61,453	-1,661
Operating Expenses	25,108	23,672	-1,436
EBIT	+1,783	+1,820	-37
Interest and Taxes	-1,901	-1,637	-264
Net Income	-118	+183	-301
EBITDA	+2,331	+2,296	+35

ACCENTCARE, INC. (cont.)

Summary Balance Sheet as of December 31, 2006: (\$000)

Cash	\$ 6,880	Accounts Payable	\$ 4,052
Accounts Receivable	33,963	Accrued Expenses	12,851
Other Current Assets	<u>1,991</u>	Other Current Liabilities	<u>22,877</u>
Total Current Assets	42,834	Total Current Liabilities	39,870
Net PP&E	3,357	Long Term Liabilities	24,731
Intangibles (Net)	29,524	Shareholders Equity	62,143
Other Assets	<u>1,140</u>	Retained Earnings	<u>-49,799</u>
Total Assets	<u>\$76,855</u>	Total Liabilities & Equity	<u>\$76,855</u>

Comments:

Overall liquidity at AccentCare remained stable over the quarter. The company is slightly behind its cash forecast due to lower draws than forecast against the A/R line, plus payment of \$500K related to an acquisition earlier this year. Working capital needs will be supported by the A/R facility that currently has over \$2 million available.

Cardinal Health Partners Holdings:

Series A Convertible Preferred Stock	2,500,000 shares
Assigned Fair Value (118,035 CSE's x \$2.2334)	\$263,619
Investment Cost	\$2,500,000
Cost per Share	\$1.00
Series B Convertible Preferred Stock	1,176,472 shares
Assigned Fair Value (73,924 CSE's x \$2.2334)	\$165,102
Investment Cost	\$2,000,002
Cost per Share	\$1.70
% Ownership (Full Dilution)	1.21%
Company Valuation at Cardinal Cost	\$371.0 million
Company Valuation at Assigned Fair Value	\$35.5 million

Outlook:

We are cautiously optimistic about the long term prospects for AccentCare. However, the June 2005 financing substantially diluted our interest, reducing our expectations for a positive return from this investment.

ATHENAHEALTH, INC.
Waltham, MA
{www.athenahealth.com}

Web-Based Business Practice Management Services for Physician Offices

Period Summary: 4th Quarter, 2006

Athena performed well throughout most of 2006, while undertaking significant expenditures in infrastructure, sales and marketing to support future growth. Revenues grew 42% over the prior year and sales bookings grew by 25% over 2005. EBITDA for 2006 was significantly impacted by the much lower than expected new sales bookings in Q1, coupled with higher sales and marketing expenses than forecast. The company has forecast 2007 revenues of \$102.5 million, producing EBITDA of \$11.4 million. The company expects to turn profitable during Q2 2007.

Revenues for the quarter were \$21.1 million, 8% higher than the previous quarter, but well under budget. The revenue shortfall stems primarily from missing the sales budget in Q1. EBITDA for the quarter was essentially breakeven, but well under forecast due to increased overhead expenditures related to preparations for a potential public offering in 2007 plus higher marketing and sales expenditures. Total cash at the end of the quarter was \$12.9 million and well ahead of plan as a result of expanded borrowing capacity and good cash management.

Athena has been EBITDA positive for three quarters running and operating cash flow has been positive every month since June. The company has more than adequate capital resources to support operations plus forecast growth and infrastructure investment. The company begins 2007 at an annual revenue run rate of \$85.5 million with an implementation backlog of \$17.4 million. During 2006, the company chose a lead investment banker to spearhead the process of providing investor liquidity. The company is on track in its preparations for a potential initial public offering sometime in the first half of 2007. We continue to view Athena as a very attractive candidate for a successful liquidity event in the next 12-18 months.

ATHENAHEALTH, INC (cont.)

FINANCIAL RESULTS: (\$000)

Overview: (FYE 12/31)

	<i>2003 Actual</i>	<i>2004 Actual</i>	<i>2005 Actual</i>	<i>2006 Actual*</i>	<i>2007 Budget</i>
Revenues	24,666	38,938	53,540	75,969	102,568
Direct Expenses	16,148	20,512	27,751	39,854	50,596
SG&A	10,501	17,655	29,944	34,456	40,524
EBITDA	-1,983	771	-4,155	+1,659	+11,448
Depreciation	-2,894	-3,159	-5,483	-6,238	-6,205
Interest and Taxes	-475	-1,222	-1,755	-2,323	-2,699
Net Income	-5,352	-3,610	-11,393	-6,902	+2,544

* - Subject to Audit

Last Three Months: Quarter Ended December 31, 2006

	<i>Actual</i>	<i>Budget</i>	<i>Variance</i>
Revenues	21,133	23,297	-2,164
Direct Expenses	11,324	10,911	-413
SG&A	9,844	7,974	-1,870
EBITDA	-35	+4,412	-4,447
Depreciation	-1,649	-1,462	-187
Interest and Taxes	-551	-787	+236
Net Income	-2,235	+2,163	-4,398

Fiscal Year-to-Date: Twelve Months Ended December 31, 2006

	<i>Actual</i>	<i>Budget</i>	<i>Variance</i>
Revenues	75,969	79,248	-3,279
Direct Expenses	39,854	39,973	+119
SG&A	34,456	32,429	-2,027
EBITDA	+1,659	+6,846	-5,187
Depreciation	-6,238	-6,094	-144
Interest and Taxes	-2,323	-3,061	+738
Net Income	-6,902	-2,309	-4,593

ATHENAHEALTH, INC. (cont.)**Summary Balance Sheet as of December 31, 2006: (\$000)**

Cash	\$ 12,849	A/P and Accrued Expenses	\$ 5,610
Accounts Receivable	10,165	Deferred Revenue	2,651
Other Current Assets	<u>2,090</u>	Current Portion of Debt	<u>7,204</u>
Total Current Assets	25,104	Total Current Liabilities	15,465
Net PP&E	13,207	Long Term Liabilities	35,551
Intangibles (Net)	1,720	Shareholders Equity	52,016
Other Assets	<u>243</u>	Retained Earnings	<u>-62,758</u>
Total Assets	<u>\$40,274</u>	Total Liabilities & Equity	<u>\$40,274</u>

Comments:

Athena is \$1.1 million ahead of cash forecast for the year. The company continues to invest heavily in infrastructure to support future growth and in preparation for a potential IPO. Spending that was not in the original budget for 2006 will be funded by the \$2 million expansion to the current sub-debt facility. Management expects to be operationally cash flow positive beginning in Q1 2007.

Cardinal Health Partners Holdings:

Series C Convertible Preferred Stock	2,142,857 shares
Assigned Fair Value (\$5.04 x 2,142,857)	\$10,799,999
Investment Cost	\$3,000,000
Cost per Share	\$1.40

% Ownership (Full Dilution) 7.2%

Company Valuation at Cardinal Cost	\$41.7 million
Company Valuation at Assigned Fair Value	\$151.4 million

Outlook:

We remain very enthusiastic about the prospects for Athena, which continues to build backlog, enjoys a powerful recurring revenue model with high exit barriers, and retains a strong lead in the business of automating the business functions of physician offices.

ESURG CORPORATION
(aka Group Source Solutions, Inc.)
Seattle, WA
{www.esurg.com}

Online Supplies for Outpatient Surgery Centers

Period Summary: 4th Quarter, 2006

There is nothing new to report related to the Cardinal investment in Esurg Corporation. By way of review, in May 2004, Esurg completed a merger with Integrated Logistics Systems Group (ILS), a Midwest-based medical supply distributor. The combined entity was renamed to Group Source Solutions, Inc. The merger was done in tandem with a financing of \$2.5 million by some members of the Esurg investor syndicate. The terms of the merger and financing diluted our equity ownership position to 0.25% on a fully diluted basis and converted our preferred shares into 74,211 shares of common stock of Group Source Solutions.

In June 2005, the management of Group Source Solutions concluded that the integration of Esurg with Integrated Logistics Systems Group (ILS) was not producing the desired results. The ILS business was spun out to its prior owners and the Esurg investor syndicate agreed to provide the company with an additional \$2 million in financing and change the name back to Esurg. While this was the most viable long-term course for the company, it is not without significant risk and Cardinal elected not to participate in the financing. Accordingly, the terms of the financing have further diluted our equity ownership position to 0.1% on a fully diluted basis.

As Cardinal is no longer a significant shareholder in the company, Cardinal has lost its information rights and will not receive quarterly financial and operational updates.

Cardinal Health Partners Holdings:

Common Stock	74,211 shares
Assigned Fair Value	\$1,000
Investment Cost	\$3,999,999
Cost per Share	\$1.54
 % Ownership (Full Dilution)	 0.10%

Outlook:

The Cardinal holdings have been diluted substantially and expectations are low for any return on the Esurg investment.

NEXCURA, INC.
(formerly CancerFacts.com)
Seattle, WA
{www.nexcura.com}

eCare Tools for Chronic Disease Management

Period Summary: 4th Quarter, 2006

There is nothing new to report related to the Cardinal investment in NexCura. As reported previously, NexCura was acquired on November 3, 2005, in a \$6.9 million cash transaction by Thomson, Inc., the \$8B financial publisher. After settlement of outstanding liabilities and other costs, the net consideration available for distribution to the stockholders was \$2.9 million, subject to a 15% holdback (2 year escrow) related to the representations and warranties made by NexCura. At closing, Cardinal received a total of \$370,742 in cash, plus \$65,425 representing its share of the escrowed funds. We expect to receive substantially all of the holdback funds when released in November 2007. We have valued the holdback funds held in escrow at \$50,000 representing a conservative estimate of the ultimate funds to be received by Cardinal. This amount is recorded on the balance sheet as Net Cash Held in Escrow.

Cardinal Health Partners Holdings:

Cash Holdback Held in Escrow	\$ 64,425
Reserve Against Escrow	<u>(15,425)</u>
Net Cash Held in Escrow	\$ 50,000

VISICU, INC.
Baltimore, MD
{www.visicu.com}

Remote Monitoring Services for Intensive Care Hospital Units

Period Summary: 4th Quarter, 2006

Visicu (Nasdaq:EICU) reported significantly higher revenue and operating income for 2006. Revenue for the year was \$30.2 million, a 65% increase over 2005 revenue of \$18.4 million. Operating income for the year increased to \$5.2 million, resulting in a 17% operating margin, from a GAAP operating loss of \$(1.7) million last year. Operating income (loss) includes non-cash stock-based compensation expense of \$2.5 million and \$1.1 million in 2006 and 2005, respectively. Pre-tax income for the year increased to \$9.6 million from a pre-tax loss of \$(1.4) million last year. Net income for 2006 was \$6.0 million, or \$0.18 per diluted share.

Total revenue backlog at the end of the fourth quarter amounted to \$71.6 million, an increase of \$1.4 million over December 31, 2005. Visicu now has contracted for approximately 9% of the country's estimated 60,000 adult ICU beds in over 180 hospitals. In addition, in 2006 the company experienced a 51% increase in the number of ICU beds that have been activated under an eICU Program.

The Company expects organic revenue growth for the year 2007 of 25-26%. It expects 2007 operating margins, excluding estimated stock-based compensation and litigation expenses, to be 25-26% and expects operating margins, including stock based compensation and litigation expenses, to be 11-12%. It also expects diluted earnings per share in 2007 of \$0.17-\$0.18 which includes an estimated tax-effected impact of \$0.09 per share in stock-based compensation and litigation expenses, up from \$0.05 per share in tax-effected stock-based compensation and litigation expenses in 2006.

In April 2006, Visicu completed an initial public offering of 6.9 million shares at a price to the public of \$16 per share. The company received net cash proceeds of approximately \$102.7 million from the offering. In conjunction with the offering, all of Cardinal's preferred holdings were converted into 3,766,423 shares of Visicu common stock. During December 2006, Cardinal sold 418,500 shares of Visicu in a series of open market transactions, netting proceeds of \$4,179,384. As a result of these sales, Cardinal now holds 3,347,923 shares of Visicu common stock.

While the share price is currently suffering from a lack of confidence in the market relative to a perceived shortfall on new sales, the company has substantial capital resources and a strong cash flow business model and we remain confident the Visicu investment will produce an excellent return.

VISICU, INC. (cont.)

FINANCIAL SUMMARY: (\$000)

Statement of Operations:

	<u>Three Months Ended</u>		<u>Twelve Months Ended</u>	
	<u>12/31/06</u>	<u>12/31/05</u>	<u>12/31/06</u>	<u>12/31/05</u>
Revenues	7,889	5,794	30,245	18,352
Cost of Sales	1,377	1,211	5,757	3,866
Operating Expenses	<u>4,889</u>	<u>4,606</u>	<u>19,307</u>	<u>16,176</u>
Income (Loss) from Operations	+1,623	-23	+5,181	-1,690
Other Income (Expense)	+1,545	+107	+4,436	+331
Tax Benefit (Expense)	<u>-1,203</u>	<u>+79</u>	<u>-3,595</u>	<u>+11,072</u>
Net Income (Loss)	+1,965	+163	+6,022	+9,713
Diluted Earnings Per Share (\$)	+\$0.06	\$0.01	+\$0.18	+\$0.38

Summary Balance Sheet as of December 31, 2006:

Cash	\$120,235	Accounts Payable	\$ 1,271
Receivables	11,465	Accrued Compensation	1,581
Other Current Assets	<u>9,601</u>	Deferred Revenue	<u>30,290</u>
Total Current Assets	141,301	Total Current Liabilities	33,142
Net PP&E	1,780	Long Term Liabilities	19,542
Intangible & Other Assets	<u>13,931</u>	Shareholders Equity (Net)	<u>104,328</u>
Total Assets	<u>\$157,012</u>	Total Liabilities & Equity	<u>\$157,012</u>

Comments:

With proceeds of \$102.7 million from its IPO in April, the company has more than adequate capital resources to support operations for the foreseeable future.

Cardinal Health Partners Holdings:

Common Stock	3,347,923 shares
Assigned Fair Value (3,347,923 x \$11.20)	\$37,496,738
Investment Cost	\$3,599,991
Cost per Share	\$1.075
% Ownership (Shares Outstanding)	10.3%
Company Valuation at Cardinal Cost	\$35.5 million
Company Valuation at Market (\$11.20 per share)	\$370.3 million