



For a lifetime of health and wellness.

September 17, 2003

Re: AquaMED Hydrotherapy

To Whom It May Concern:

Since July 11, 2003, I have been pleased to offer dry hydrotherapy to my patients. The response to treatment has been phenomenal. The AquaMED is truly an effective means of promoting musculoskeletal relaxation and increasing circulation...and my patients love it!

It has also provided an additional profit center in my practice. During the first 30 days of its used we billed for 293 sessions on the AquaMED. We subsequently collected \$5,852.49 for those treatments. During the second month we billed for 277 sessions and estimate that our collections will be \$5,584.32. It is definitely a winning combination for our practice!

I look forward to continued patient satisfaction and know that it won't be long until we add a second hydrotherapy table.

For a lifetime of health and wellness,

A handwritten signature in dark ink, appearing to read "David R. Thomsen". The signature is written in a cursive, flowing style.

David R. Thomsen, D.C.