



KINGS MULTI-MEDICINE, P.C.

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September 12, 2005

JTL Enterprises
Attn: Frank Urino
15395 Roosevelt Blvd
Clearwater, FL 33760

Dear Frank,

Thanks for the call. I thought you might like to hear how successful we have been with the HydroMassage [AquaMED] system.

Overall, we have had fantastic results. We use the bed pretty heavily, putting an average of 25-30 people a day on it. It provides a great source of relief for my patients with aches and pains, but they also really enjoy and look forward to it. I actually have patients that no matter what the treatment is, they have to get on the HydroMassage [AquaMED].

A nice additional benefit is that the bed has turned out to be a huge marketing tool for us. In my business, retaining my customers is half the battle, and the HydroMassage [AquaMED] definitely keeps our patients coming back to see us. Without a doubt, our dry hydrotherapy system is now the most commonly used piece of equipment in my office.

From a billing standpoint, we are getting around \$22 for each 15 minute session. That translates to roughly \$12,000 to 13,000 thousand per month in revenue (\$140K-160K per year) just from the one machine. Thanks again!

Sincerely,

Dr. Glen Rosenberg